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# The Solicitors' Journal

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The text of the Companies Act, 1929, is included in an Appendix, with a Comparative Table of Sections showing whence the Sections of the present Act are derived.

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# The Solicitors' Journal

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## Current Topics.

### Retirement of Mr. Justice Hill.

ACCORDING TO information received at the moment of going to press, we understand that Mr. Justice HILL has resigned his position as a Judge of the Probate, Divorce and Admiralty Division of the High Court. Sir MAURICE HILL, who has been on the bench since 1917, was educated at Haileybury and Balliol College, Oxford, and was called to the Bar by the Inner Temple in 1888. He took silk in 1910. He was a recognised authority on shipping, industrial and international law. Although he seemed never so happy as when confronted with intricate questions on ship-collision law, or with salvage claims or other shipping matters, he is chiefly known to the general public for his broad-minded views on the condition of the divorce laws in this country. "The divorce law," he once said, "is a bundle of detached rules and scraps of legislation that must be altered." As a fervent advocate of the desirable alterations, however, he admittedly despaired of Parliament ever doing anything. The woman was still far too much the darling of the law. On more than one occasion he has expressed decided disapproval of what he considered the impropriety of instituting proceedings for a judicial separation when the evidence was sufficient to entitle a divorce to be granted. His views on the inconsistencies of the betting laws too, were equally decided, and in that respect, also, whenever opportunity offered, he never failed to indicate forcibly the necessity for reform. Those whose business has taken them frequently before him will miss with regret both the peaceful atmosphere which was invariably present in proceedings before him, and the unfailing courtesy with which he was wont to treat all counsel, experienced or otherwise. The public has indeed lost a valuable servant, whose whole-hearted services in their interests it is impossible to overestimate, and difficult to replace.

### Junior Counsel to the Treasury.

ALL HIS friends in the profession, and he has hosts of them, have learned with regret that continued ill-health has led Mr. H. M. GIVEEN, who for a number of years has worthily filled the post of Junior Counsel to the Treasury on the common law side, to tender his resignation. During those years the work of the office, which even in normal times is, in the last degree, exacting, has been more than usually arduous in view of the countless questions which remained for discussion and decision as part of the aftermath of the war, and to the discharge of those duties Mr. GIVEEN brought indefatigable industry and a legal mind of extraordinary subtlety. His friends would have liked to have seen him reach the Bench, for it is understood that the Attorney-General's "devil," as the Treasury Junior Counsel is popularly called, is entitled, after a certain number of years' service, to claim the reversion to a judgeship, but we gather that Mr. GIVEEN had no desire for the judicial dignity. On his retirement we wish him a recovery of health and strength so that he can enjoy many years of happy leisure. To his successor, Mr. WILFRID LEWIS, we offer a hearty welcome as to one eminently fitted to fill the post with distinction. Mr. LEWIS, who is a son-in-law of Sir JOHN ELDON BANKES, has for a number of years had a very large practice in the best class of work. Quite recently he appeared for the Crown in the numerous de-rating appeals, and, by the skill with which he argued them, showed that he had obtained a complete mastery of the various problems which the De-Rating Act has set for solution. He thus comes to his new duties with a special knowledge of this troublesome subject which is likely to give occasion to a considerable number of fresh appeals. Following, as he does, in the footsteps of such legal notabilities as—to name a few only of those who in the past filled the office of Attorney-General's "devil" on the common law side—BOWEN, A. L. SMITH and R. S. WRIGHT—and of such present occupants of the Bench as Mr. Justice ROWLATT and Mr. Justice BRANSON—we feel sure that Mr. LEWIS will, like them, prove an able and successful exponent of the Treasury's views in the courts.

### The New Legal Year.

THE MICHAELMAS Law Sittings began with the opening of the Law Courts on Monday last. The appeals number 105, compared with eighty-three for the corresponding term last year. There are fourteen interlocutory appeals. Of the ninety-one final appeals, twenty-seven are from the Chancery Division, including four in bankruptcy; forty-eight from the King's Bench Division, including nine from the Revenue Paper; one from the Admiralty Division; and fifteen from county courts in workmen's compensation cases. There is an increase of seventy-six in the Chancery Division, the cases and matters for hearing totalling 306. Mr. Justice MAUGHAM has the heaviest list with ninety-six, and Mr. Justice LUXMOORE the lightest with twenty-four. In addition, there are 134 companies' winding-up matters, as against eighty-four, and eighteen motions in bankruptcy, compared with ten. The total number of appeals to the Divisional Court has increased by seventy-three, the figure being 203, compared with 130. There are seventy-four appeals in the Crown Paper, an increase of forty-two. The Crown Paper list contains twenty-nine appeals under the De-rating Act. In the Civil Paper the number of appeals is ninety-one, an increase of thirty-two. The appeals in the Revenue Paper number twenty-seven, compared with thirty last year, and in the Special Paper nine, as against eight. There is one unemployment insurance case and one motion for judgment. The figures for the King's Bench Division show a substantial increase in business, the number of actions standing for trial being 1,004, representing an increase of 308. The special jury actions number 259, as against 123; and the common jury actions 364, as against 216. The non-jury actions total 329, compared with 294. The Commercial Court will have to deal

with nineteen cases, an increase of three. There are thirty-three actions set down under Order XIV, as against forty-seven. The total number of suits in the Probate and Divorce Division has decreased from 950 to 821. The undefended causes total 562, a decrease of 148; and the defended causes 214, an increase of twenty-two. There are nine special jury actions, as against ten last year, and thirty-six common jury, as against thirty-eight. There are thirteen Admiralty actions appointed for trial. The total number of causes is 2,499, compared with 2,111.

### Costs of Litigation.

With the opening of the Law Courts on Monday last, the President (Lord Merrivale) and the Admiralty Judges have set into operation, in their endeavour to encourage thrift in litigation on the Admiralty side, the 1908 amended Short Cause Rules, by which parties may submit any matter in dispute to arbitration, and the judge to whom application is made shall hear and determine the matters agreed to be referred. These rules are not rules of the Supreme Court, but are regulations made by the President of the Probate, Divorce and Admiralty Division for facilitating the dispatch of business, and therefore, a consent to the application of these rules must be signed by both parties and filed in the registry before the application to the judge can be made for directions. This is the first step to be taken after the issue of a writ or the filing of the submission to arbitration—and the court will then, with the parties before them, make such order as it shall think fit. Pleadings, printing, and even the assistance of Trinity Masters can be dispensed with. Mr. Justice Bateson during last sittings expressed the opinion that, in damage by collision causes, preliminary acts should be filed. A few actions were disposed of last sittings under the Short Cause Rules on documentary evidence only. Under these rules we venture to suggest that there should be no cause for any complaint as regards costs of litigation. Under a submission to arbitration, or following a writ, the parties obtain the advantage of a judgment of the court. No appeal, however, lies except on a point of law. The endeavours of the President and the judges to bring the costs of litigation within reasonable limits, that is, those of an arbitration, or possibly even less, are very much to be commended, and we hope that parties will take every advantage of the facilities they offer.

### The Ownership of Mines.

An evening newspaper, which asks: "Is there an El Dorado in Wales?" states that a Ministry of Mines expert is testing the ore in the old gold mines near Dolgelley, in Wales, with a view to further working. The question as to El Dorado will probably be answered in the negative by those who know most about the subject. According to North, J., in *Att.-G.* v. *Morgan* [1891] 1 Ch. 432: "The existence of gold in this country has long been known, and for many centuries the search for it has been prosecuted from time to time in various parts of England, Scotland, Wales and Ireland, with more or less success. Among gold-bearing districts the neighbourhood of Dolgelley, in Merionethshire, has long had a high reputation. The presence of auriferous lodes or veins there has been distinctly ascertained, and gold has been sought there by various adventurers from time to time; though, if one may judge from the intermittent character of the workings, without any great success." The case established the proposition that the relaxation in favour of the subject effected by 1 Wm. & M., c. 30, and 5 Wm. & M., c. 6, does not apply to a mine worked simply as a gold mine, even if baser metals are found in it. The observations of North, J., as to the ownership of mines, on p. 443, are of legal interest: "The law with respect to the rights of the Crown in mines does not present any serious difficulty. It seems probable that at one time the right to all mines, even in the land of a subject, was vested in the Crown, but in the course of years the right to get all baser metals in his lands was conceded to the subject who owned such lands, except in certain portions of the Kingdom with which we are not concerned." These portions are mentioned in "Bainbridge on Mines," 5th ed., p. 109, and include parts of the Forest of Dean, Derbyshire, Cornwall, Devon, etc. The subject's right to the baser metals in mines where gold and silver were absent appears first to have received judicial recognition in the reign of Queen Elizabeth, in the "*Case of Mines*" (1568), Plowd. 310, but the William and Mary Acts, as stated by North, J., enlarged the right of the subject as against the Crown, by abolishing one rule in the *Case of Mines*, that the Crown also owned the baser metals if gold was to be found. According to Bainbridge, all mines vested in the Crown in the person of William I, by right of conquest, and he suggests that that right was expressly recognised in King Edward I's grants to the tinners of Devon and of Cornwall in 1305.

### 'Holy Anger and Pious Grief.'

It is stated in the press that the Vicar of Pelton, Durham, has publicly placed the ban of excommunication on two men and a woman who recently gave evidence in respect of certain ornaments in his church in the local Consistory Court. According to one account, he charged them with perjury at the hearing, exhorted the rest of his congregation to treat them as heathens and publicans, and stated that he would not conduct a service if they were present. This was at the morning service on Sunday, and on their appearance at evensong he put out the lights and closed the service according to plan. The matter has, somewhat naturally, created not only local but general surprise. Excommunication was a dread word five or six hundred years ago, but it is obvious that to-day it is merely a subject-matter for a first-class "stunt," with the hounds of the press in full cry. The last time it was seriously considered was in *Thompson* v. *Dibdin* [1912] A.C. 533, in which a clergyman, with the full assent of his bishop, refused to administer communion to a respectable couple, because the woman was the sister of the man's deceased wife. It was then held that such a couple were not open and notorious evil livers within the Prayer Book rubric, and that the repulsion was therefore unjustified. In that case, however, there was no question of stopping a service when they appeared. The law, of course, is clear enough. An incumbent has a duty of reading morning and evening services not only on Sundays, but daily, though as a practical matter the duty of conducting week-day services is not only unenforced, but probably unenforceable. The Sunday duty is emphasised in *Bennett* v. *Bonaker* (1828), 2 Hag. Ec. 25, and the relaxation of the week-day duty recognised in *Re Hartshill* (1861), 30 Beav. 130—a strong case, for the gift to the church was so long as the services were conducted "in strict and literal accordance with the order of the Book of Common Prayer." In general, a parishioner who is not a dissenter has an absolute right to attend a service unless his church is already full. A parishioner's right to receive communion is also fully discussed and established in *Jenkins* v. *Cook* (1876), 1 P.D. 80. The issues whether the vicar has slandered his parishioners in accusing them of perjury, an offence punishable with imprisonment, or has been guilty of contempt of the Consistory Court in treating its witnesses as he has done, are not, of course, matters on which comment is yet desirable. A sentence of formal excommunication, as our readers no doubt know, can only be pronounced by a court, and remains possible under s. 3 of 53 Geo. 3, c. 127. It is hardly necessary to add that it is practically obsolete in these days of toleration. The worthy vicar may perhaps be recommended the milder and safer methods of the Reverend Robert Spalding in "Private Secretary," who warned someone who was annoying him that if he continued "I shall be very cross with you." Such a course would be just as ridiculous as the one he has chosen, and far safer.

# Criminal Law and Practice.

"SCENE IN COURT."—A minor incident, hardly worthy of the large block capitals with which it is announced in the columns of a provincial newspaper, occurred last week in a petty sessional court. Apparently the chairman of the Bench was affronted by the conversation of two solicitors, who were waiting for their cases to come on, and accused them of disrespect to the court. One solicitor promptly resented the charge of disrespect and characterised the chairman's remark as "abuse" and "a monstrous assertion." The chairman rejoined that the solicitors had been laughing and joking for some time, and he was not going to have it.

The whole affair seems so trifling in itself that we should certainly not take the trouble to comment upon it, but for the fact that such occurrences do not add to the esteem and respect in which the Bench and the practitioners may be held by the general public. It is undoubtedly disturbing to magistrates when professional gentlemen, who are bored with having to listen to a series of dull cases before their own turn comes, try to while away the time in friendly conversation with one another, and, forgetful that they are overheard, gradually raise their voices or even indulge in laughter. But we have so often known a whispered word from the clerk, or a message conveyed by an usher, to be perfectly effective and never resented, that there really seems no occasion for high words and mutual accusations. An advocate who has unwittingly offended would, we suppose, immediately express regret for his thoughtlessness, and the Bench would naturally accept the apology without any sort of reservation. Indeed, we have never known it to be otherwise. Scenes in court are almost always unprofitable, and very unedifying to onlookers.

POLICE AND WITNESSES.—A solicitor defending a motorist last week upon a charge of dangerous driving, before the magistrates at Staple Hill Police Court, raised an interesting and somewhat difficult question as to the duty of the police in respect of calling witnesses. He said that a witness riding in the defendant's car was a police officer, and should therefore have been called for the prosecution, as it was in the interests of justice that all the evidence should be before the court. The solicitor also said that upon writing to the police authorities asking for the names of all witnesses known to the police he was told that regulations did not allow this.

It is undoubtedly the duty of every prosecuting authority to produce before the court all trustworthy evidence that is available, even if it does not help towards obtaining a conviction; and this is a duty that is honourably fulfilled by many, we should hope most, public authorities and officials. But the matter is not always simple. Witnesses often range themselves into two sides, and it may well be that a policeman, for example, having seen a motor-car collision and formed his own genuine belief about the occurrence based on his personal observation, finds some witnesses whose story is quite opposed to his own, and which he must conclude, therefore, is quite untrustworthy either through lack of accurate observation or through bias. From his point of view, it is not in the interests of truth to call such witnesses, but rather to leave the defendant to do so if he wishes.

We think that the police should, and do, facilitate the calling of witnesses for the defence. At the same time it may be proper for them not to supply the defendant beforehand with names and addresses of witnesses for the prosecution in every case. They can rely upon solicitors whom they know they can trust to do nothing questionable. Occasionally, however, witnesses might be tampered with by parties in person, or even, alas, by a few solicitors; and for this reason they may have to make a rule which seems unreasonable to the honourable members of the legal profession who form the great majority.

# The Finance Act, 1930.

BY RONALD STAPLES.

II.

THE sections of the new Finance Act which deal with the basis of assessment under Cases I and II of Schedule D of the first years of a business, trade or profession are ss. 14 and 15.

Section 34 (1) (*b*) of the Finance Act, 1926, had a far-reaching effect on the assessment of new businesses, and the recent decision of *Dunham* v. *Hoscote* (*Malaya*) *Rubber Estates Ltd.* (1929), 14 T.C. 726, must have come as a rude awakening to the officials who had been the prime movers of the s. 34 of the 1926 Finance Act. Owing to the construction which the courts put upon the phrase "it has been customary to make up accounts" the intended effect of this s. 34 was found not to have been attained by the actual wording of the section, and s. 14 of the new Act was inserted in order to correct the position which had arisen as the result of this decision, and thus to put into effect for the future the original intention of the Legislature.

In order to understand the true import of the new section the principles underlying the decision in the *Dunham Case* must be understood. Hoscote Rubber Estates Ltd. commenced business on 6th July, 1925, and three accounts of the trading operations were made up as follows:—

First account—Period of 360 days ended 30th June, 1926.
Second account—Period ended 30th June, 1927.
Third account—Period ended 30th June, 1928.

It will be seen that the financial year 1927-28 was the third year of assessment and, purporting to act in accordance with s. 34 (1) (*b*) of the Finance Act, 1926, the Revenue raised an assessment in an amount equal to the profits of the twelve months ended 5th July, 1926. The company successfully appealed against the assessment, maintaining that the Revenue only had power to make a ruling with regard to the accounting period to be utilised for computing the amount of the assessment under s. 34, when in accordance with that section "it has been customary to make up accounts." Since accounts had only been made up as shown above, it was held that there was not sufficient evidence on which such custom could be inferred.

The case thus settled that, if such a custom of making up accounts is established, the trader is to be assessed by reference to his yearly accounting periods, but that it was not to apply in the case of a new business where only one account had been made up before the beginning of the income tax year which was under consideration—in such a case the assessment must be on the profits of the preceding income tax year ending on the 5th April.

As s. 34 stood, it was obvious that different bodies of Commissioners all over the country could take different views as to the number of accounts which connote a custom, and the new s. 14 was inserted in order to free the original section from its limitation to cases where it has been "customary" to make up accounts. The new section provides that in the case of any trade, profession or vocation or of occupation of any land occupied solely or mainly for the purpose of husbandry, or of the occupation of any woodlands, *an account has or accounts have been made up* to a date or dates within the period of three years immediately preceding the year of assessment:—

(*a*) If an account was made up to the date within the year preceding the year of assessment and that account was the only account made up to a date in that year and was for a period of one year beginning either at the commencement of the trade, profession or vocation or occupation, or at the end of the period, and the profits or gains of which the assessment of the last preceding year ended on that date, shall be taken to be the profits or gains of the year preceding the year of assessment.

(*b*) In any case to which the provisions of para. (*a*) do not apply the Commissioners of Inland Revenue shall

decide what period of twelve months ending on a date preceding the year of assessment shall be deemed to be the year the profits or gains of which are to be taken to be the profits or gains of the year preceding the year of assessment.

The decision of the High Court in *Dunham's Case* obviously left it to the Commissioners to make a final decision as to whether it had been customary to make up accounts until several accounts had been completed before the beginning of the year of assessment.

The amendment of s. 34 will certainly abolish the confusion and inequity which has arisen between various taxpayers, because under the new section the trading year basis is to be applied in any case where the Commissioners find that an account has, as a matter of fact, been made up at any time within the three years preceding the year of assessment. The practical result will be that so soon as a company or any person trading or carrying on a vocation or profession which keeps accounts has been pursuing its business long enough to be assessed on the preceding year basis, the liability will normally be computed on the profits on the trading year, and not on that of the income tax year by apportioning the result of two separate trading years.

Section 15 of the new Act also has some relation to the decision in the *Dunham Case*. It will be remembered that under s. 29 of the Finance Act, 1926, the taxpayer had an option to have the assessment for the second income tax year adjusted to the profits of that year, and the new section was framed to give relief in a most equitable way in the commencing years of a profession or business in cases where the normal basis of assessment would give rise to hardship.

Section 14 (2) provides that the person charged for the second year of assessment may give notice to the Inspector of Taxes within twelve months after the second year, and require that the tax charged on him shall be charged in both the second and the third years of assessment (but not for one or other only of those years) on the amount of the profits or gains of each such year respectively. A further proviso states that where such a notice has been given, the taxpayer may, by notice in writing given to the Inspector of Taxes within twelve months after the end of the third year revoke the notice, and in such a case the tax will be charged for both the second year of assessment and the third year of assessment as if the first notice had not been given.

Thus the section is intended to cover the case of a trader whose receipts are exceptionally good in the first years of his business, because under the original section, in spite of the taxpayer's option in respect of the second year of assessment, the result of the first year's trading would be brought into assessment twice, and serious hardship would be caused.

It must be noted that not only will this provision apply to an entirely new business, but also to all cases where a person succeeds to a business and is required under the Income Tax Acts to be treated as if he had newly set up the business to which he had succeeded.

## Libelling a Novelist.

THE late Mr. PETT RIDGE had at one time a great vogue as a novelist and short story writer, but judging by the sales of his books in recent years it is doubtful whether his fame as a writer will long outlive him. By lawyers, however, who are concerned with the law of libel he will be remembered as the plaintiff in the interesting case *Ridge* v. *English Illustrated Magazine* (1913), 29 T.L.R. 592, which in its own branch of the law is something of a leading case.

The defendants had published a short story written under the pseudonym "W. Pett Ridge" by a young man named GUBBINS, who was quite unknown to the literary public; and they raised the very obvious defence that this could not be defamatory though doubtless it was annoying to the plaintiff. The latter based his case on the fact that readers attributed the story to him, the real PETT RIDGE, and would suppose that his work was declining in quality, whereby he would obviously suffer damage. His case was framed in the alternative as a "passing-off" action; the defendants contended that, if anything, the cause of action was a "trade-libel," and that no special damage had been proved. The trial judge Mr. Justice DARLING (as he then was) put the case to the jury as an ordinary libel action, leaving them to consider whether it was a libel to say of the plaintiff that he had written the story in question. In the course of his summing-up he had occasion to refer to literary works previously passed off by BACON and CHATTERTON, and earlier in the trial there had been some witty exchanges between his lordship and Sir HENRY DICKENS, the present Common Sergeant, who led for the plaintiff, Mr. Justice DARLING instancing a book "Sketches by Boz," undoubtedly not written by a Mr. Boz.

The result of the action was a verdict for the plaintiff, which seems sound law and good sense.

It is difficult, however, to accept Mr. JEROME K. JEROME'S evidence that the market value of the plaintiff's work had gone down by two-thirds, or indeed that he was out of pocket at all by reason of the libel. A hundred and fifty pounds seemed, therefore, rather heavy damages, and the defendants obtained a stay of execution. It was clear, however, that Mr. PETT RIDGE had not brought the action to make money, but as a matter of principle (indeed, the Society of Authors had taken up the case); it is not surprising, therefore, that nothing further seems to have been heard of it. The decision, therefore, remains a binding one and has no doubt been, as was intended, of great value to authors.

The same cannot be said of the decision of the House of Lords in the libel action brought a few years previously by Mr. (now His Honour Judge) ARTEMUS JONES, reported in [1910] A.C. 20, as *Jones* v. *E. Hulton & Co.* Though the plaintiff in that case amply deserved his damages, his success has encouraged numerous imitators who discover references to themselves in works of fiction. And it goes without saying that while very few people could suffer by the attribution to them of a short story, however bad, almost everyone objects to figuring as a "villain."

## Company Law and Practice.

XLVIII.

PROFITS AVAILABLE FOR DIVIDEND.—II.

LAST week we touched on two cases which led up to the decision in *Long Acre Press Limited* v. *Odhams Press Limited* [1930] 2 Ch. 196; and this week we will look at this case itself.

The plaintiff company issued a series of 8 per cent. notes, which also conferred on their holders certain additional rights by way of participation in the profits available for dividend. One of the conditions indorsed on the notes was to the effect that when the profits available for dividend exceeded the amount required for preference dividends and 8 per cent. on the ordinary shares, the noteholders were to get certain further interest calculated as set out in the condition. The articles of association conferred on the directors the power to set aside out of profits, before recommending any dividend, sums for a debenture sinking fund, and a reserve fund. There were no preference shares.

At the beginning of 1928 there was a debit balance to the profit and loss account, which was made up of the trading losses incurred in earlier years; but the year 1928 showed a profit after payment of debenture interest and the 8 per cent. interest on the notes. This profit the directors proposed to apply in reducing the debit balance of the profit and loss account above referred to, but the noteholders claimed the

proportion which would be due to them after the payment of 8 per cent. on the ordinary shares, were there to be a further distribution of profit among them on the terms of the indorsed conditions. In view of this claim the plaintiff company took out an originating summons to have the matter decided, making defendants the largest shareholder in the plaintiff company and a person who held a large proportion of the notes.

It was argued for the noteholders that the noteholders were entitled to their due proportion of surplus profits, even though the directors were not bound to pay any ordinary dividend; whilst argument was also directed to show that directors may distribute profits without having first of all to write off a debit balance. Maugham, J., however, after referring to *Fisher* v. *Black & White Publishing Co.* and *Bagot Pneumatic Tyre Co.* v. *Clipper Pneumatic Tyre Co.*, both of which cases were dealt with in this column last week, held that, even if the directors would have been within their powers in paying dividends out of the profits of a particular year, without first dealing with a debit balance of the profit and loss account, the words "available for dividend" used in the conditions indorsed on the notes must mean "available for dividend after making any reserve or other similar application which the directors, in good faith, acting on behalf of the company, think it is their duty to make in the interests of the company."

This again emphasises the point made by Rigby, L.J., in the *Black & White Case*, referred to last week, that the directors may have to set aside other sums beside such allocations as they make to reserve, before the distributable surplus is ascertained.

An article empowering the directors to set aside sums to the credit of a reserve fund is almost universal, but it nevertheless seems clear that there must be, even in the absence of an express power, an implied power so to do unless there is anything in the memorandum or articles showing that there is to be no such power, as, for instance, an imperative direction that all the profits of the company are to be distributed as dividend. There does not appear to be direct authority covering the case of a company incorporated in England under the Companies Acts, though the case of *Burland* v. *Earle* [1902] A.C. 83, which deals with a Canadian company, really provides all the authority for this statement that can be desired. The Chief Justice of the Queen's Bench Division of Ontario had held that the company (one incorporated by letters patent under a Canadian Act) had no implied power to create a reserve fund, though he allowed the retention of a reasonable sum for contingencies. The Court of Appeal had held it to be within the powers of the company to set apart a fair and reasonable sum out of the profits as a reserve fund, and also made reference to such reserve fund as the needs of the company might properly require.

The judgment of the Privy Council, delivered by Lord Davey, deals with this question as follows: "Their lordships are not aware of any principle which compels a joint stock company while a going concern to divide the whole of its profits amongst its shareholders. Whether the whole or any part should be divided, or what portion should be divided, and what portion retained, are entirely questions of internal management which the shareholders must decide for themselves, and the court has no jurisdiction to control or review their decision, or to say what is a 'fair' or 'reasonable' sum to retain undivided, or what reserve fund may be 'properly' required." It is only a matter of common sense that a company should be able to build up some sort of backing to enable it to weather any storms it may meet, and for other and equally necessary purposes, and it might prove extremely injurious to a company if it were compelled always to distribute the whole of its profits. It is also clear, on the principle of *Foss* v. *Harbottle*, 2 Hare 461, that the court would not interfere as to the amounts to be set aside, for this is a purely domestic affair.

*(To be continued.)*

# A Conveyancer's Diary.

**Errors and Mis-statements in Vesting Deeds.**

A correspondent reminds me that I have not yet commented upon the decision in *Re Cayley and Evans' Contract* [1930] 2 Ch. 143, which I agree is one of the interesting cases reported this year on the Settled Land Act.

On the 31st December, 1925, the Llannerch estates stood charged with a yearly rent-charge by way of jointure. The rent-charge had been charged by a deed dated in 1884 in exercise of a power contained in a settlement dated in 1882. In February, 1915, there was a disentailing deed, and in August, 1915, a re-settlement. The effect of these deeds was that the estates were subject to a compound settlement consisting of (1) the settlement of 1882; (2) the deed of appointment of 1884, whereby the jointure rent-charge was created; (3) the disentailing deed of February, 1915, and (4) the re-settlement of August, 1915. Under this compound settlement, K.C. was the tenant for life in possession. R.B.B. was the sole trustee for the purposes of the S.L.A. of the settlement of 1882, and R.B.B. and J. de B.C. were the trustees for the purpose of the S. L. A. of the re-settlement.

In 1926 a vesting deed was executed, expressed to be made between R.B.B. and J. de B.C. of the one part and K.C. of the other part. The deed recited the re-settlement of August, 1915 (referring to that deed as the settlement), and that K.C. was the tenant for life. It also recited that K.C. had power under the settlement to appoint new trustees, that R.B.B. and J. de B.C. were trustees of the settlement for the purposes of the S.L.A. and that K.C. had requested those trustees to execute the vesting deed for giving effect to the requirements of the Act. The deed witnessed that the lands therein described (which included the Llannerch Estates) which were by any means subject to the limitations of the settlement were vested in K.C. in fee simple subject to the family charges therein mentioned (including the jointure rent-charge) and declared that K.C. should stand possessed of the premises upon the trusts and subject to the powers and provisions subject to which, under the settlement or otherwise, the same ought to be held from time to time, and that the trustees were the trustees of the settlement for the purposes of the S.L.A.

Later there was a deed appointing H.J.C. to be a trustee of the re-settlement in the place of R.B.B., who desired to be discharged, and afterwards there was an order of the court appointing H.J.C. to be a trustee of the compound settlement in the place of R.B.B. Those appointments, however, are of no importance in considering the decision.

K.C., as tenant for life, entered into contracts for sale to a purchaser whose solicitors made a requisition to the following effect: "The purchaser contends that the vesting deed of May, 1926, is defective and invalid for the following reasons: (1) The settlement affecting the property for the purposes of the S.L.A., 1925, was the compound settlement consisting of the settlement of 1882, the jointure deed of 1884, the disentailing deed of 1915, and the re-settlement of 1915, whereas the vesting deed only deals with the re-settlement of 1915, and is not expressed to be and cannot operate as a vesting deed for the purposes of the compound settlement above referred to; (2) the vesting deed should have been executed by the trustees of the compound settlement, but was in fact executed by R.B.B. and J. de B.C. as trustees of the re-settlement of 1915; (3) the vesting deed does not contain the names of the persons who were the trustees of the settlement (i.e., the compound settlement) as required by s. 5 (1)(*e*) of the S.L.A., 1925, but merely a statement that R.B.B. and J. de B.C. were trustees of 'the said settlement' (i.e., the re-settlement of 1915) for the purposes of the Act. It is accordingly submitted that a proper vesting deed must be executed by the trustees of the compound settlement above

referred to before the vendor can effectively convey the property to the purchaser in exercise of the S.L.A. powers."

Now, there can be no doubt what the real position was at the date of the execution of the vesting deed.

The estates in question were the subject of a compound settlement consisting of the four deeds already mentioned.

K.C. was the tenant for life of the compound settlement and the legal estate in fee simple was already vested in him by the transitional provisions contained in the L.P.A., 1925, 1st Sched., Pt. II, paras. 3, 5 and 6 (*c*).

R.B.B., being the trustee of the earliest in date of the deeds constituting the compound settlement, was the sole trustee of that settlement under S.L.A., 1925, s. 3 (1) (*c*).

There appears to be no question, therefore, regarding the form which the vesting deed should properly have taken. The recitals should have referred to the compound settlement and stated that R.B.B. was the sole trustee thereof, and the operative part should have been framed accordingly.

The question before the court was whether the deed as it stood was a sufficient compliance with the requirements of the Act. Bennett, J., held that it was not.

In the course of his judgment the learned judge said: "Now, the vesting deed must conform to the provisions of s. 5 of the Settled Land Act, 1925, and should be framed for the purpose of giving effect to the relevant settlement. The relevant settlement in this case is, in my judgment, the compound settlement. The vesting deed of 1st May, 1926, is plainly and undoubtedly framed upon the footing that the only relevant settlement is the re-settlement, and is executed by the trustees of that settlement in their capacity as such and without any reference to any other settlement."

That extract from the judgment shows what was the basis of the decision which I respectfully suggest is open to criticism.

Turning to s. 5 of the S.L.A., it will be found that every vesting deed "shall contain the following statements and particulars":—

(*a*) A description either specific or general of the settled land.

(*b*) A statement that the settled land is vested in the person . . . in whom it is declared to be vested upon the trusts from time to time affecting the settled land.

(*c*) The names of the persons who are the trustees of the settlement.

(*d*) This is not material.

(*e*) The name of any person for the time being entitled under the trust instrument to appoint new trustees of the settlement.

I think that the vesting deed in this case did in fact contain the statements in (*a*) and (*b*). It will be noticed that it is not necessary to state what the settlement is to which the land is subject. It may be a settlement created by deed or by will or may be a compound settlement. There is nothing to require that the settlement should be specified.

The statement, therefore, that the land was subject to the re-settlement of 1915 (which was true, although not the whole truth) was superfluous and might be ignored.

It seems to me also that the omission of any mention of the compound settlement or of any of the deeds constituting it, except the re-settlement and the misstatements of the particulars required by clauses (*c*) and (*e*), were completely covered by s. 5 (3), which runs:—

> "A principal vesting deed shall not be invalidated by reason only of any error in any of the statements or particulars by this Act required to be contained therein."

I venture to think that the mistake made by the learned judge was in saying that the vesting deed "should be framed for the purpose of giving effect to the relevant settlement" if by that he meant that the relevant settlement should be specified or even referred to.

The other objection to the vesting deed was that it was not executed by the trustees of the settlement (i.e., the compound settlement). I cannot think that objection well taken where in fact the trustee of the compound settlement did execute the deed. It is true that he was stated to be acting as one of the trustees of the re-settlement only. But the deed was none the less his deed and proper to be executed by him in his capacity of trustee of the compound settlement. Moreover, I think that sub-s. (3) of s. 5 applies to that objection also.

It is noteworthy that the point does not seem to have been taken that the settlement is not required to be specified or referred to and that sub-s. (3) of s. 5 of the S.L.A. is not mentioned in the judgment.

## Landlord and Tenant Notebook.

**The Crown.**

Grants of leases by the Crown are mostly regulated by the Crown Lands Act, 1927, which, by ss. 4-6, replaced most of the relevant provisions of the Act of 1821 which formerly governed the position. The three sections in question define the powers of the Commissioners and the kinds of leases to be granted with admirable tersity, the first being of general application, and the other two dealing with building and mining leases respectively. Lands not vested in the Commissioners include the Duchy of Lancaster lands, and here the Crown Lands Act, 1702, still limits ordinary grants to thirty-one years and building leases to ninety-nine years (as was previously the case in lands administered by the Commissioners); but the Duchy of Lancaster Act, 1920, authorises mining leases to be granted for ninety-nine years.

There has been little or no litigation concerning the validity of Crown leases. A point of academic interest "debated at large" by those learned in the law in the early Elizabethan period is to be found in "Plowden's Reports," at p. 212. The *Dutchy of Lancaster Case at Serjeant's Inn*, as it was called, raised the point whether a lease granted by Edward VI during his minority was voidable. At an early stage it appears to have become common ground that in the Crown there were two bodies, one natural and one politic, the latter being "void of infancy and old age," and the rest of the discussion (which was twice adjourned) centred round the interpretation of statutes, the conclusion being that the land was held by the Crown *qua* corporation.

The Agricultural Holdings Act, 1923, provides (ss. 43, 44) for the appointment of a nominee landlord by the Commissioners; in the case of the Duchy lands, the Chancellor is deemed to be landlord.

Nowadays, it is in matters of procedure and practice that anomalies are most likely to occur. Thus, in *Attorney-General* v. *Albany Hotel Co.* [1896] 2 Ch. 696 C.A., it was held that the grant of an interlocutory injunction in favour of the Crown should not, at all events unless the case were doubtful, be made conditional on the usual undertaking in damages. The judgments either doubt or distinguish the case of *Secretary of State for War* v. *Chubb* (1880), 43 L.T. (N.S.), the ground of the distinction being that the plaintiff on the record was different.

As regards ejectment, the case of *Doe d. William IV* v. *Roberts* (1844), 13 M. & W. 520, illustrates a general rule of evidence which cannot be said to occasion much hardship, the Crown being held entitled to adduce examined copies of documents of a public nature. But unless the L.P.A., by its modification of tenure, has made some difference, it would seem that a landlord of the Crown would have some difficulty in suing in ejectment in the ordinary way. In *Doe d. Legh* v. *Roe* (1841), 8 M. & W., the court set aside a declaration against the "Board of Ordnance," and it was said that, even if the land were vested in that department and came within certain statutes, the "lessor of the plaintiff" could not bring ejectment, but should proceed by petition of right. It should be noted that it was not a case of alleged tenancy.

But it is in revenue matters, cases in which there are competitive claims by the Crown and a landlord, that the latter is almost bound to find himself out of pocket. In *R.* v. *Cotton* (1751), 2 Ves. Sen. 287, Parker, C.B., carefully analysed the remedies of distress and writ of extent. In this case the landlord had distrained before the writ was issued, and it was conceded that, if the goods had then been sold, or if the goods had not been the tenant's, the Crown could have had no claim; but in the circumstances judgment must be given against the landlord. The learned Chief Baron rather emphasises the negative side of distress, e.g., the fact that no title is conferred on the distrainor, without adverting to the doctrine that goods distrained are "*in custodia legis.*" More recently, in *Attorney-General* v. *Leonard* (1888), 38 Ch.D. 622, it was unsuccessfully argued that if the Crown, as landlord, did not avail itself of the machinery of a writ of extent, but distrained in the ordinary way for rent due, it had no prior right as regards the owner of a rent-charge created by its tenants (the Albert Palace Association, Limited), who had already levied; but the court held that the prerogative right attached and granted an injunction. A further illustration of the Crown's position was provided in an action for illegal distress, *Secretary of State for War* v. *Wynne* [1905] 2 K.B. 845, in which the defendant was a landlord who had distrained on a Yeomanry horse. The county court judge, having examined the previous decisions, ruled that something in the nature of an extent or a distress by the Crown must happen before the prerogative could be claimed; but this decision was reversed by the Divisional Court, Darling, J., pointing out that there was some sound foundation for the privilege claimed, but for which munitions of war temporarily stored, say, at Southampton en route for Agincourt, might have been seized.

## Our County Court Letter.

### THE SCOPE OF THE AGRICULTURAL HOLDINGS ACT, 1923.

In *Jones* v. *Williams*, recently heard at Monmouth County Court, the plaintiff claimed compensation for unreasonable disturbance, and the defendant relied upon the statutory defence under s. 16 of the above Act, but also counter-claimed £76 1s. for a half-year's rent. The plaintiff's case was that, after service of the notice to quit, he and the defendant had appointed their valuers, but owing to a disagreement an arbitrator was appointed. The plaintiff's valuer had then agreed to accept the equivalent of a half-year's rent, but the agreement was subsequently repudiated by the plaintiff on the ground that his valuer had not acted in his interests, and was too friendly with the defendant's valuer. The plaintiff thereupon claimed £300, and had refused to give up possession until paid, not having availed himself of the defendant's invitation to appoint an arbitrator. His Honour Judge L. C. Thomas held that the plaintiff's case was one for decision elsewhere, and a non-suit was therefore entered, but on the counter-claim judgment was given for the defendant for the amount claimed, with costs. It is to be noted that, although s. 16 (*supra*) provides for the determination of questions or differences, arising out of the termination of the tenancy, by a single arbitrator, the landlord still has the right of bringing an action at law for non-payment of rent, which can also be recovered under the common law right of distress.

### TRUSTEE'S LIABILITY FOR ROAD-MAKING CHARGES.

In the recent case of *Jackson* v. *Oswestry Corporation*, at Oswestry, an objection was heard against an apportionment of £24 4s. 2d. under the Private Street Works Act, 1892, ss. 6 to 8. The corporation had passed resolutions to make up Weston-avenue, which was divided into two by a fence and hedge, the site of which was alleged to be vested in the objector. The land on one side of the hedge had once been owned by Evan Evans, who devised it in undivided shares to his three daughters, but as they lived abroad they conveyed the land in 1904 to trustees for sale, one of whom was the objector. The whole of the land was sold as building plots in 1910-11, and the trustees accounted for the proceeds to the beneficiaries, who executed an acknowledgment and release to the trustees in 1913. It had transpired, however, that the purchasers of the land had merely been given a right of way, and, as the site of the road had not been conveyed to them, the contention for the corporation was that it was still vested in the surviving trustee, namely, the objector. The latter contended that, as the trustee's final account had been rendered in 1913 (since when the beneficiaries had not been heard of) he was no longer under any liability as trustee. The magistrates upheld this contention, and quashed the apportionment. The question was raised whether, on the sale of building plots, the land to the middle of the roadway passed with the plots, but a doubt arose whether this applied in the case of a private street, but the point was not decided, the frontagers not being before the court.

## Practice Notes.

### PROOF OF DELIVERY OF CARGO.

In the recent case of *Cory* v. *Tate and Lyle Limited*, in the Liverpool Court of Passage, the claim was for £76 2s. 9d. balance of freight, and the counter-claim was for £81 8s. 5d. in respect of the short delivery of thirty-seven bags of sugar. The plaintiff had insisted upon a tally by the ship (a rare event in the port of Liverpool) and a tallyman at each of the five hatches had counted the bags before they left the slings, the result being that no short delivery was shown. The defendants' case was that there had been a subsequent tally by the master porter, and, although this was a weighing tally, it was possible to ascertain the number weighed, and a shortage was revealed of thirty-seven bags. The master porter's tally was confirmed by the Sugar Association and by the Customs (according to the usual practice) and it was contended that the master porter's tally was almost invariably accepted. The presiding judge (Sir W. F. K. Taylor, K.C.), in a reserved judgment, observed that there was no dispute as to the number of bags weighed, but it was possible that some bags did not reach the scales. There was evidence of interference with the bags, and, as the defendants had not proved their case in the competition of tallies, the counter-claim failed and the plaintiff was entitled to judgment, with costs. The presiding judge pointed out that the defendants' case was tantamount to a submission that the master porter's tally was final, but, until the shipowners accepted that contention, the decision of each case must depend on the evidence.

### THE PROVISION OF HALTERS FOR CATTLE.

The custom of Suffolk with regard to the above was considered in the recent case of *Long* v. *Britten*, at Halesworth County Court, in which the claim was for £6 17s. 6d. for the maintenance of eight shorthorns. These had been sold to the defendant for £350, but were allowed to remain on the plaintiff's land pending a tuberculin test, which usually took four days. At the end of six days, however, the defendant was given notice to remove the cows in three days (after which a charge would be made), but he did not pay for or remove the animals until the fourth day after the expiration of the notice. Liability was then disputed for their keep, the cost of telegrams and the price of halters, although no charge had been made in respect of a cow having calved after the date of the purchase. The expert evidence for the plaintiff was that cattle were usually removed on the day of the sale, but might remain overnight free of cost, after which a charge would be

made. The halters would be charged to the purchaser in any case, and this was corroborated by the cowman, who had taken halters for three animals recently bought by the plaintiff. The defendant's case was that it was the universal custom to keep cattle free while undergoing tests, after which a reasonable time was allowed for delivery, e.g., the four days which had elapsed between the receipt of the certificates and the removal of the cattle. Moreover, the vendors of pedigree cattle always found the halters, and he had never previously heard of telegrams being charged to the purchaser. His Honour Judge Chetwynd Leach observed that the plaintiff did not charge until after nine days, and (after allowing for the value of their milk) he was entitled to be paid for four days' keep of the animals, viz., £2 10s. The telegrams (2s.) were also chargeable, and it was further held that on buying cows the bargain did not include the price of the halters, in respect of which the plaintiff was entitled to 10s. Judgment was therefore given for £3 2s. and costs.

## Legal Parables.

LXIV.

### How they Solved the Traffic Problem.

Uncle Ancient was telling the children of the days when he was young.

"But how funny it must have been," said the eldest, "When the roads were full of those awful motor-cars like the ones in the museum."

"Dreadful, rather than funny, my dear," replied the old gentleman, "It was like this. There were more and more of them and they went faster and faster and heaps of people were killed or hurt every day. Then about 1930 there was a change. The Ministry of Transport (in those days we had all sorts of Ministries; in the days of Parliamentary government it was very different from to-day; now we have our one and only Leader in Fleet-street, but then there were lots of them in Whitehall where the museums are now), well, they thought something must be done, so they abolished the speed limit and made it impossible for blind men to get licences to drive."

"But did blind men drive?" asked the youngest nephew.

"I never heard that one ever did," answered Uncle Ancient, "but it was generally agreed that it was a scandal."

"And how did it do any good to abolish the speed limit?" said the eldest. "I thought you said they went too fast."

"So they did! So they did!" said the old man, a little testily. "But everyone who drove a car—at least nearly everyone—said it was going slowly that caused accidents."

"How?" asked the middle nephew, looking puzzled.

"My boy, this is all a long time ago, and I hardly remember; but I know that it was agreed that if your acceleration was rapid it didn't matter about brakes. Any way, the abolition of the speed limit was a great advance."

"Did it work well?" asked the only niece.

"Well, no, my darling. They had to impose it again, only in a different form. That was in 1936, when we had a young Minister of Transport who was chosen because he was a well-known racing motorist, and, therefore, knew all about cars. So we had a *minimum* speed limit of forty miles an hour."

"Oh, how ripping!" exclaimed the niece. "I wish we'd lived in the days of cars. I hate airplanes, and I think horses are too piffling for words."

"Well," resumed Uncle Ancient, "somehow, the number of killed and injured still went up and up!"

"How many?" asked the eldest nephew, who loved figures.

"That I can never be certain about. I am so apt to muddle them up with the number of unemployed. Anyway, they were much the same, I think, and they both went up and up. And still the motorists said it was because cars would go too slowly and because foolish people would walk. At last the survivors among the walkers, of whom there were still a considerable number, began to plot secretly. The result you know from your history books."

"*I* know that," said the niece. "Dictator the First, 1939."

"Very well, then. The next thing was to get rid of the motor-cars from the streets without resorting to confiscation, force or other form of aggression. Our great Leader thought a long time, then he promulgated a new law in the stop-press column of the Government sheet one evening. The preamble recited that: 'Whereas most accidents were said to be due to cutting-in when passing another car, and whereas the traffic problem had been unmanageable (save to a Business-Man-Dictator) by reason of congestion,' and then the decree went on to say 'that every driver who passed another car was to be guilty of a misdemeanour, and so was every driver who caused an obstruction; and in every case the driver's licence would be suspended for two years; *and no appeals*.'"

"But Uncle!" ejaculated the middle nephew. "How could anyone——"

"It took just about a year," resumed the old man, "to clear the roads. And now, who's coming out with me for a jolly good run in the donkey-chaise?"

## Obituary.

### Mr. A. C. CRANE.

The death occurred at Hornsey on Saturday last, of Mr. A. C. Crane, at the advanced age of eighty-nine years. The deceased gentleman will be recalled by many of the older practitioners and Government officers as one of the personal clerks of Lord Desart, the former Public Prosecutor, and his predecessor. Mr. Crane filled the position in that office practically from the start of the department under Sir Augustus Maule in 1886, and retired about fifteen years ago. He leaves a son and three grandsons in the profession—Messrs. A. C. and S. Crane, of the firm of Engall and Crane, Mr. Harold Crane, of the firm of Neve, Beck and Crane, and Mr. Dennis Crane, Assistant Staff Solicitor at a well-known bank.

### Mr. A. C. J. POWELL.

Mr. Arthur Charles Joseph Powell, K.C., Recorder of Wolverhampton since 1918, who died last week, was proprietor of "The Printers' Register," and from 1874 to 1886 its editor. He was author of "A Short History of Printing," "The Law Affecting Printers, Publishers, etc." and that useful little pocket book "The Lawyers' Remembrancer." He was articled to a solicitor from 1870 to 1874, when he became a student of the Middle Temple. He took a first class scholarship in Equity in 1877, was called to the Bar in the same year, took silk in 1902, was elected a Bencher of his Inn in 1910, went the Oxford Circuit, of which he became leader, and was appointed a Commissioner of Assize for the Summer Circuit of 1921. He was generally regarded as an authority on constitutional law, and acted in the case in which an attempt was made during the war to remove Sir Ernest Cassel and Sir Edgar Speyer from the Privy Council on the grounds of their alien birth.

### Mr. E. W. SMITH.

Mr. E. W. Smith, for many years clerk to Mr. Justice Hill, died recently at his home at Isleworth. He had been president of the League of Musical Societies and often appeared at charity concerts in London. H.

A UNIVERSAL APPEAL.

To Lawyers: For a Postcard or a Guinea for a Model Form of Bequest to the Hospital for Epilepsy and Paralysis, Maida Vale, W.9.

# POINTS IN PRACTICE.

**Questions from Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.**

### Awarded Parish Recreation Ground.

*Q.* 2033. By award, dated the 30th June, 1867, a piece of land was awarded to the churchwardens and overseers of the poor of Y as a recreation ground. The land in question was rough moorland, and not suitable for the purpose named, and the owner of the Y estate rented this land, and the rent has been applied to pay for the use of more suitable ground for recreation. Y is a small village without a parish council, and the rent is now paid to the chairman of the parish meeting. The Y estate, or such part thereof as adjoins the above awarded land, has been sold, and the purchaser has offered to continue the payment of the rent for the land as heretofore, provided he can have a lease of the same for twenty-one years, with rights of renewal from time to time, and which offer the parish meeting desire to accept, as, otherwise, the land would be waste and no value to the parish. Will you please inform us, if, how and by whom, the transaction can be legally carried out.

*A.* Under the Local Government Act, 1894, s. 19, the legal interest in all property vested in the churchwardens and overseers of the poor was transferred to and vested in the chairman of the parish meeting, and the overseers of the parish as a corporate body. The overseers were abolished, however, by the Rating and Valuation Act, 1925, s. 62, which provided that an order in council might provide for the transfer to rating authorities (or such other local authorities or persons as might seem expedient) of any property vested in overseers. Assuming, however, that an order in council has been made with regard to the village of Y, it does not appear that the proposed lessee is (1) a "poor and industrious inhabitant of the parish," so as to be entitled to a lease under the Poor Relief Act, 1819, nor (2) "an industrious cottager of good character," within the meaning of the Allotments Act, 1832, and the Poor Allotment Management Act, 1873. The Small Holdings and Allotments Act, 1908, s. 33 (3) confers certain rights upon persons appointed by the parish meeting, but sub-s. (1) stipulates that these shall be exercised for the benefit of the labouring poor. The opinion is therefore given that the transaction will be *ultra vires*, and cannot legally be carried out, as the only effect of such a lease would be to create an annual tenancy, determinable by notice to quit. See *Higgs* v. *Terry* (1835), 4 A. & E. 274.

### De-rating of Millinery Workroom.

*Q.* 2034. (1) Whether a retail gown shop that has a millinery workroom for the making of hats for the purpose of sale in the shop can come in part within the ambit of an "industrial hereditament" for de-rating purposes. I am of the opinion that it does not. (2) A coat with a fur collar was sold during a sale period by a high-class gown shop, at a very low price, and the wearer of the fur contracted dermatitis and seeks to saddle the firm with damages for the resulting consequences. Is this claim maintainable? There was no warranty given with the particular fur coat.

*A.* (1) The facts show a weaker case for de-rating than *Revenue Officer, Staincross* v. *Staincross Assessment Committee and Whitehead* (1930), 169 L.T.J. 540. The occupier there traded as a bespoke tailor in one room, where there was a cutting bench and two machines, three people being employed. No goods were displayed, but the Divisional Court held that the premises were a retail shop and could not be de-rated. The questioner's opinion is therefore confirmed. (2) The claim is maintainable under the Sale of Goods Act, 1893, s. 14 (1), but the plaintiff will have difficulty in proving that the dermatitis was due to friction from the collar bought from the defendants. The facts are analogous to those in (*a*) *Jackson* v. *Watson and Sons* [1909] 2 K.B. 193, in which the defendants were held liable for selling tinned salmon which was poisonous; (*b*) *Morelli* v. *Fitch and Gibbons* (1928), 72 Sol. J. 503, in which damages were recovered for the breaking of a mineral water bottle. If there is any evidence of previous complaints, an action will also lie for negligence. See a "County Court Letter," entitled "Retailer's Liability for Defective Article," in our issue of the 25th August, 1928, 72 Sol. J. 565.

### Mortgage—Acknowledgment by Mortgagor who retains Part of Land and the Documents—Necessity of Registration.

*Q.* 2035. A, the owner of a freehold estate, mortgages portion thereof to B. Inasmuch as the whole of the estate is not to be dealt with, A retains the title deeds and gives B the usual acknowledgment for production and undertaking for safe custody. A memorandum of B's mortgage is endorsed upon A's deeds and the question is whether under the circumstances a land charge should be registered against A?

*A.* This is a case in which the mortgagee's solicitors may be recommended to follow the advice of Sir Benjamin Cherry given in a lecture (see "Everyday Points in Practice," p. 365). "If one is not satisfied that one's client (the mortgagee) has got the material deeds one should for safety register a land charge." In view of s. 13 of L.P.A., 1925, the bearing of which, however, on s. 199 (1) of the same Act is by no means clear, the opinion is hazarded that in the circumstances the court would hold that registration was not necessary, but whilst with diffidence expressing this view, we should not, in practice, rely on it, but should register the mortgage.

### Former Tenant's Liability for Rent.

*Q.* 2036. A leases furnished premises to B for six months, the rent being payable in advance by equal instalments. The first instalment is duly paid on the signing of the lease and the tenant goes into possession. The second instalment falls due at the end of the first three months. Payment is duly applied for. The tenant neglects to pay, and one week later, without notice, vacates possession and removes all his clothes and trunks and leaves for an unknown address, posting the keys back to the landlord. The landlord thereupon re-entered into possession and has since occupied the premises himself. The tenant's address has now been ascertained. What remedy has the landlord against the tenant? May he sue for the *whole* of the second instalment, either as rent or as damages for breach of agreement, or is he limited to an action for use and occupation for the one week during which the tenant occupied the premises during the latter part of the contract? In this connexion your attention is drawn to Roscoe's "Evidence in Civil Action," 19th ed., vol. 1, pp. 259 and 260.

*A.* The opinion is given that the resumption of possession by the landlord, after receipt of the keys, operated as a surrender, under *Dodd* v. *Acklom* (1843), 13 L.J.C.P. 11. The case would have been different if the landlord had returned the keys after ascertaining the tenant's new address, and had not entered in the meantime. The landlord cannot sue for the whole of the second instalment, either as rent or as damages for breach of agreement, but is limited to an action for one week's use and occupation.

# Notes of Cases.

## Court of Appeal.

**Barton (Stepney Revenue Officer) *v.* Twining.**

Scrutton, Greer and Slesser, L.JJ. 11th July.

RATING—DE-RATING—INDUSTRIAL HEREDITAMENT—WAREHOUSE—HEREDITAMENT USED TO ROAST, GRIND AND BLEND COFFEE—TEA AND COFFEE MERCHANTS—COFFEE TO BE SOLD IN OCCUPIERS' SHOPS—FACTORY PURPOSE—RATING AND VALUATION (APPORTIONMENT) ACT, 1928 (18 & 19 Geo. 5, c. 44), s. 3.

Appeal from the Divisional Court.

The hereditament in question in this case was described as a warehouse and office occupied by Messrs. Twining & Co., who were tea and coffee merchants. The hereditament consisted of a building with a basement, ground floor and three other floors. The basement was used as a store for packing cases. The ground floor was used as offices, store and despatch department; the first floor was used for a mess-room, coffee grinding, packing and despatch purposes; the second floor for coffee grinding, blending and mixing; and the third floor as a coffee roasting department. The appellants brought to that building coffee beans, and by machinery roasted them, ground them into coffee powder, and blended the products. They then packed the coffee powder into tins and sent the tins of coffee to their retail shops elsewhere for sale. The assessment committee and quarter sessions put the hereditament in the special list as an industrial hereditament. The revenue officer contended before the court of quarter sessions that the hereditament was primarily occupied and used for one or more of the following purposes, namely, the purposes of distributive wholesale business, the purposes of storage, the purposes of roasting, blending and packing of coffee, and of coffee roasters and merchants, which were not the purposes of a factory or workshop; and that the occupation and user were incidental or ancillary to the business of coffee merchants. The court of quarter sessions were of the opinion that the hereditament was primarily occupied and used for the purpose of carrying out a manufacturing process in which manual labour was exercised and mechanical power was used. The Divisional Court treated the work carried on in the hereditament as a process of adapting the coffee for sale, but, they said that as the coffee beans belonged to the appellants and were subject to the process in question in order that the appellants might sell them in their shops, the primary purpose of the hereditament was wholesale or retail sale, and therefore it was not an industrial hereditament. Messrs. Twining appealed.

THE COURT held that that view of the Act would practically destroy de-rating, for almost every manufacturer manufactured in order to sell. To find the "primary purpose" of the occupation and use of the hereditament the court's attention must be confined to what is taking place on the hereditament itself, and must not be extended to the use that is made elsewhere of what is done on the hereditament. As a matter of law the hereditament in this case was an industrial hereditament; as a matter of fact, there was no justification for interfering with the decision of quarter sessions. The hereditament must be restored to the special list. Appeal allowed.

COUNSEL: *Sir Walter Schwabe*, K.C., and *H. W. Wightwick*: *The Attorney-General* (Sir William Jowitt, K.C.); *Wilfrid Lewis* and *Colin Pearson*.

SOLICITORS: *Beachcroft, Hay & Ledward*; *The Treasury Solicitor*.

[Reported by T. W. MORGAN, Esq., Barrister-at-Law.]

**Kaye (Revenue Officer, Barnsley) *v.* Eyre Brothers, Ltd.**

Scrutton, Greer and Slesser, L.JJ. 11th July.

RATING—DE-RATING—INDUSTRIAL HEREDITAMENT—MOTOR REPAIR WORKS—PRIMARY PURPOSE—RATING AND VALUATION (APPORTIONMENT) ACT, 1928 (18 & 19 Geo. 5, c. 44), s. 3.

Appeal from a decision of the Divisional Court (74 SOL. J. 549).

The respondents, Eyre Brothers, Limited, had a registered office at 6, Eldon-street, Barnsley, and carried on business as motor car builders and repairers, hirers of private motor cars, dealers in petrol and motor car accessories and garage proprietors in various premises in Barnsley. They were the occupiers of The Garage, Market Hill, Barnsley. The appellant was the revenue officer for the Barnsley Assessment Area. After objection by the respondents to the omission of the hereditament from the special list under the Rating and Valuation (Apportionment) Act, 1928, the assessment committee decided that that hereditament, which the respondents contended was an industrial hereditament on the ground that it was primarily occupied and used as a workshop for the repair of motor vehicles, was an industrial hereditament, and was entitled to be placed in the special list to be de-rated. The hereditament in question was used for Messrs. Eyre's motor repairing work, which accounted for over 90 per cent. of the work on the premises. There were two petrol pumps, but it was admitted that these were used only for vehicles which had come in for repairs. The premises being hidden away from the streets, a passing motorist would not call for petrol. Quarter sessions removed the hereditament from the special list on the ground that it was primarily occupied and used as a retail shop. A "retail shop" was defined in the Rating and Valuation (Apportionment) Act, 1928, as including "any premises of a similar character where retail trade or business (including repair work) is carried on." On appeal by Messrs. Eyre Brothers, Limited, the Divisional Court, by a majority (Avory, J., dissenting) held that the facts stated did not justify the decision of quarter sessions. The appeal was allowed, and the hereditament was restored to the special list. The revenue officer appealed. The Court dismissed the appeal. The definition of "retail shop" in the Act did not mean that any place where repair work was done for an individual was a retail shop. To speak of a place where motor cars, whose value might run up to £1,000, have repairs done to them which might run into hundreds as a "retail shop" was a wrong and unlikely use of language. The majority of the Divisional Court came to a right decision, and the appeal must be dismissed.

COUNSEL: *The Attorney-General* (Sir William Jowitt, K.C.); *Wilfrid Lewis*, and *Colin H. Pearson*, for the revenue officer, the appellant; *Willoughby Jardine*, K.C., and *W. P. Donald*, for the respondents.

SOLICITORS: *The Treasury Solicitor*; *Corbin, Greener and Cook*, for *Smith & Ibberson*, Barnsley.

[Reported by T. W. MORGAN, Esq., Barrister-at-Law.]

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### CENTRAL CRIMINAL COURT.

A special Session of the Central Criminal Court was held on Monday at the Sessions House, Old Bailey, for the purpose of appointing the days for holding the Sessions for the jurisdiction of the court during the new legal year. The Lord Mayor, who was attended by the Sword Bearer, presided, and the judges present were: Mr. Justice Wright, Mr. Justice Hawke, Mr. Justice Humphreys, and Mr. Justice Macnaghten. Mr. Wilfrid Nops, the clerk of the court, announced that the days appointed were Tuesdays, 11th November, 9th December, 13th January, 10th February, 3rd March, 24th March, 21st April, 12th May, 16th June, 14th July, 8th September and 13th October. The court then adjourned till the 14th inst, when the October Sessions opened.

# Societies.

## Bristol Incorporated Law Society.

The following report of the Council was submitted to the Sixtieth Annual General Meeting of the Bristol Law Society on Monday, 6th October :—

LEGISLATION.—The Council draw attention to the following Acts of Parliament, 20 Geo. 5 :—Poor Law ; Unemployment Insurance ; Widows, Orphans and Old Age Contributory Pensions. 20 and 21 Geo. 5 :—Coal Mines ; Railways (Valuation for Rating) ; Third Parties (Rights against Insurers) ; Workmen's Compensation (Silicosis and Asbestosis) ; Mental Treatment ; Finance ; Poor Persons Defence ; Road Traffic ; Housing.

The following measures have been passed by the National Assembly of the Church of England and received the Royal Assent this year :—Parsonages ; Archdeaconry of Surrey ; Marriage ; Ecclesiastical Commissioners (Pensions of Church Estates Commissioners) ; Ecclesiastical Commissioners (Sodor and Man) ; Clergy Pensions (Older Incumbents) ; Pluralities ; Benefices (Transfer of Rights of Patronage).

POOR PERSONS COMMITTEE.—This Committee during the past year (April, 1929—March, 1930) dealt with thirty-nine applications for legal assistance. Of these seventeen were granted and twenty-two refused. There are no arrears, all applications granted having been allotted to solicitors to conduct. Twelve divorce cases have been heard. The Council again desire to thank those solicitors who have undertaken the conduct of these cases, and ask members who have not already done so to allow themselves to be placed on the rota, so that the work may be fairly distributed.

LEGAL EDUCATION—SCHOOL OF LAW.—A grant of £600 has again been received this year from The Law Society by the Bristol and District Board of Legal Studies. Courses of lectures have been given as follows :—Twelve for final students, three of these being given by Mr. Malcolm M. Lewis, M.A., LL.B. Cantab., Director of Legal Studies, on Conveyancing ; three by Mr. A. M. Wilshere, M.A., LL.B., on Common Law ; three by Mr. W. W. Veale, LL.M. (Lond.), two on Company Law and one on Partnership ; and three by Mr. K. H. Bain, LL.B. (Lond.), on Private International Law. Six courses have been given for intermediate students on the Subject-Matter of Stephen's Commentaries, three being given by Mr. Lewis and three by Mr. Veale. Mr. Lewis also gave two courses of lectures on Constitutional Law. The total number of students attending these lectures was forty. Four attended from Bath, one from Bridgwater, three from Cheltenham, one from Glastonbury, six from Gloucester, one from Melksham, one from Taunton, four from Weston-super-Mare, and one from Yeovil ; there also attended one bar student and one Indian student. The remaining sixteen were local students.

During the year sixteen articled clerks passed the examinations of The Law Society, of whom five passed the final examination, five the intermediate, four the intermediate (legal portion), and two the book-keeping portion only.

Prizes in books to the value of £3 3s. have been awarded to Mr. A. M. Amery, articled to Mr. F. Richardson, who obtained a third class at the honours examination held in November last, and to Mr. C. E. R. Sanderson, articled to Mr. W. Pepperell Pitt, who obtained a third class at the honours examination held in June last.

DEFAULTING SOLICITORS.—The Council beg to report that in addition to the consideration of the proposals of The Law Society on this subject at an Extraordinary General Meeting of the Society held in April last, such proposals and the provisions of the memorandum and draft Bill prepared by Mr. Roland Burrows at the request of The Law Society have received the very careful attention of the Council. Subject to some minor amendments the Council approved the draft Bill in principle, and such Bill has also been approved by the Associated Provincial Law Societies and The Law Society. The Bill provides (*inter alia*) for compulsory membership of The Law Society.

SOLICITORS' CLERKS' PENSION SCHEME.—The Council beg to report that the adoption of a Solicitors' Clerks' Pension Scheme has been effected by The Law Society and a Trust Deed has been executed. The scheme is entirely voluntary and all information can be obtained from the Secretary, Mr. Morris Reed, F.C.I.S., 2, Stone-buildings, Lincoln's Inn, W.C.2.

LETTERS BEFORE ACTION.—The Council beg to draw attention to an opinion of The Law Society upon the practice of demanding costs in letters applying for payment of debts. As a result of enquiries made, The Law Society have deprecated the practice of making such demands and have requested members to abandon it entirely.

The Council regret to have to report the deaths of Mr. C. A. H. Montague and Mr. Henry Pomeroy.

The members of the Council retiring by rotation are Mr. C. E. Barry, Mr. W. J. W. Dickinson and Mr. F. J. Press. The Council nominate Mr. C. E. Barry for re-election in exercise of their power under the fourth article of association.

W. H. WISE, President.
S. J. BAYLISS, J. R. WARE } Hon. Secs.

## The London Solicitors' Golfing Society.

The Autumn Meeting of this Society was held on the 8th October, at St. George's Hill Golf Club, by kind permission of the captain and committee, when fifty-three members took part. A gusty wind was blowing throughout the day, making the conditions very difficult, but in spite of this some good scores were returned. The following are the results :—

Mr. R. W. Ripley's Prize—Medal Round, handicaps limited to 18—W. T. Watkins Birts and R. H. King tied at 77 net.

Richardson Sadlers Cup, handicaps limited to 9—S. Newman and W. R. Taylor tied at 81 net.

Best nine holes, out—Handicaps to 11—D. O. Light, 42—3½ = 38½.

Handicaps 12 to 24—R. B. Waterer, 46—8½ = 37½.

Best nine holes, in—Handicaps to 11—A. D. Stocks, 39—1½ = 37½, and W. R. Taylor, 40—2½ = 37½, tie.

Handicaps 12 to 24—W. T. W. Birts, 44—8 = 36.

Evelyn Jones Cups, Bogey Foursomes—H. Forbes White and C. F. Rowlands, 1 up.

The following qualified to play off for the Ellis Cunliffe Challenge Vase—R. H. King, W. T. W. Birts, J. A. M. Spice, S. Newman, W. R. Taylor, S. C. Theophilus, D. O. Light, F. Burgis, C. F. Rowlands, A. D. Stocks, H. Forbes White, G. W. Fisher, J. F. Chadwick, K. M. Beaumont, R. T. Bowly, R. E. Attenborough.

Full information and particulars of the Society can be obtained from the Hon. Secretary and Treasurer, H. Forbes White, Bank Buildings, Ludgate Circus, E.C.4.

## The Institute of Arbitrators (Incorporated).

The first of the series of discussions upon interesting arbitration problems will be held at Incorporated Accountants Hall (near Temple Station), Victoria Embankment, W.C.2, on Wednesday, the 22nd October, at 6 p.m. The subject will be "Commercial and Industrial Problems." The chair will be taken by The Rt. Hon. Lord Amulree, who will open the discussion. In order that adequate arrangements can be made, it is desirable that all members intending to be present notify the Secretary, 10 Norfolk Street, Strand, W.C.2, on or before Monday, the 20th October.

## Law Students' Debating Society.

This Society will meet at The Law Society's Hall on Tuesday evenings at 7.30 p.m. from 7th October until the middle or May. Barristers, solicitors and law students are qualified fof election. Provincial law students in town for the purpose of completing their studies for a period of less than six months may join as temporary members. Inquiries should be addressed to Mr. J. C. Christian-Edwards, Finsbury-court, E.C.2, or Mr. H. J. Baxter, Farrars-building, Temple, E.C.4,

At a meeting of the Society, held at The Law Society's Hall, on Tuesday, the 7th day of October (Chairman, Mr. W. S. Jones), the subject for debate was : "That this House has no confidence in His Majesty's Government." Mr. Gerald Thesiger opened in the affirmative and Mr. H. M. Pratt in the negative. The following members also spoke : Messrs. C. C. Ross, C. F. S. Spurrell, A. L. Ungoed-Thomas, Malcolm Slowe, W. M. Pleadwell, Godfrey Roberts, F. Ronald Davies, J. C. Christian-Edwards. The opener having replied, the motion was carried by five votes. There were fourteen members and four visitors present.

### EXPENSE OF LITIGATION.

Just as we are going to press we learn that the Lord Chancellor has fixed Thursday, 6th November, as the date on which he will receive the deputation from the London Chamber of Commerce to discuss that body's Memorandum on the Expense of Litigation.

The deputation will be led by the President of the Chamber, the Lord Herbert Scott, the other members being : Sir James Martin, a Past President of the London Chamber ; Mr. E. G. Roscoe, Solicitor, Chairman of the Parliamentary and Commercial Law Committee of the Chamber ; Mr. G. R. Freeman ; Mr. Sydney Leader, Solicitor ; Mr. W. H. Stentiford ; Mr. K. G. R. Vaizey ; and Mr. A. de V. Leigh, Secretary of the Chamber.

# Rules and Orders.

THE BANKRUPTCY RULES, 1930. DATED SEPTEMBER 22, 1930. MADE UNDER SECTION 132 OF THE BANKRUPTCY ACT, 1914 (4 & 5 GEO. 5. c. 59).

1. In Rule 6 of the Bankruptcy Rules, 1915* (which prescribes what matters are to be heard in open court), the following paragraph shall be inserted after paragraph (*h*), and shall stand as paragraph (*j*) :—

"(*j*) Applications for leave to act as director or take part in the management of a company."

2. The following Rule shall be inserted in the Bankruptcy Rules, 1915, after Rule 239, and shall stand as Rule 239A :—

"*Acting as Director.*

239A. *Application.*]—(1)Where a bankrupt intends to apply for leave to act as director or take part in the management of a company, he shall serve upon the Official Receiver notice of the intended motion and a copy of the affidavit in support thereof, and shall apply to the Court to fix a day for the hearing of the motion.

(2) The Registrar shall, not less than 28 days before the day fixed for the hearing, give notice to the Official Receiver of the time and place fixed for the hearing.

(3) The Official Receiver shall make a report to the Court and send a copy thereof to the bankrupt by registered post not less than seven days before the day fixed for the hearing.

(4) The bankrupt shall, not less than two days before the day fixed for the hearing, file in Court a notice in writing specifying what statements (if any) in the Report he intends to dispute, and serve a copy of the notice (if any) upon the Official Receiver.

(5) An appeal to the Court of Appeal from the order made on the motion shall lie at the instance of the bankrupt or of the Board of Trade."

3. These Rules may be cited as the Bankruptcy Rules, 1930, and shall come into force on the 13th day of October, 1930, and the Bankruptcy Rules, 1915, as amended, shall have effect as further amended by these Rules.

Dated the 22nd day of September, 1930.

*Sankey, C.*

I concur,

*William Graham,*
President of the Board of Trade.

* S.R. & O. 1914 (No. 1824) I, p. 41.

# Legal Notes and News.

## Honours and Appointments.

The Lord Chief Justice has appointed Mr. RICHARD FRANK BURNAND, M.A., O.B.E., a practising barrister of ten years' standing, to be a Master in the Supreme Court of Judicature, King's Bench Division, in the room of Master W. Whateley, retired.

Mr. Justice HUGH EDWARD ROSE, of the Supreme Court of Ontario, has been appointed Chief Justice in succession to Chief Justice Meredith, who has resigned.

The King has been pleased to give directions for the appointment of Mr. HAMEL PHILIP WELLS, Barrister-at-Law, to be of His Majesty's Counsel for the Colony of Trinidad and Tobago.

## Professional Announcements.

(2s. per line.)

Mr. HOWE COWAN (LL.B. New York University), barrister and solicitor (St. John, New Brunswick, Canada), announces that after being identified with some of the large law offices in New York City for the past ten years, he has opened his own offices as Professional Correspondent for Lawyers on Admiralty, Legal and Tax matters, as affecting British subjects and their interests, at 15 Park-row, New York City. 'Phone: Worth 2484; Cable address: "Howcowan," New York.

## Wills and Bequests.

Mr. Robert Ernest Foulis Lander, solicitor, of Porchester-square, W., and Serjeant's Inn, Fleet-street, E.C., who died on 18th July, has left estate of the gross value of £30,017, with net personalty £29,915. The testator left fifty-two weeks' wages to each of his clerks who have been in his employ for five years.

Mr. John Henry Armitage, solicitor, of Hookholme, Park View-crescent, Roundhay, Leeds, for over fifteen years chairman of Taylors Drug Company, Limited, a former president and chairman of the Leeds and District Property Owners' and Ratepayers' Association, and at one time a member of the Leeds City Council, who died on 24th July, aged seventy-one, left estate of the gross value of £107,860, with net personalty £106,069. He left (*inter alia*) £1,000 to the trustees of the Wesleyan Methodist Chapel, Hook, near Goole, Yorks, upon trust to apply the income in the maintenance of the graves of his parents and relatives in the Hook parish churchyard, and the balance for such purposes in connexion with the said chapel as the trustees thereof may see fit; £1,000 to William Barrand, clerk with his firm, as executor (in addition to a contingent reversion of 3-100ths of his residuary estate).

Mr. Robert Lawson, solicitor, of Park-square, Wigton, Cumberland, left estate of the gross value of £4,318 with net personalty £3,194.

Mr. William Holland King, of Medina Villas, Hove, and of Lincoln's Inn, barrister-at-law, who died on 26th August, aged eighty-two, left estate of the gross value of £6,076, with net personalty £4,125.

### CENTRAL ELECTRICITY BOARD.

Sir James Lithgow, Bart., M.C., T.D., D.L., J.P., who was one of the original members of the Central Electricity Board appointed in 1927, has resigned from the Board in view of the pressure of his other duties, and the Minister of Transport has appointed in his place Sir Ralph Lewis Wedgwood, C.B., C.M.G., Chief General Manager, London and North Eastern Railway Company.

The Central Electricity Board was constituted under the provisions of s. 1 of the Electricity (Supply) Act, 1926, and consists of a chairman and seven other members appointed by the Minister of Transport.

### SCOTTISH INSURANCE CORPORATION.

Mr. FRANCIS B. AGLIONBY, M.A., B.C.L. (Oxon), Solicitor (Messrs. Ellis, Bickersteth, Aglionby & Hazel), Portland-house, Basinghall-street, E.C.2, Mr. CUTHBERT R. CALLARD, Solicitor (Messrs. Dod, Longstaffe & Fenwick), 16, Berners-street, W.1, and Mr. JOHN S. WADE, Solicitor (Messrs. Benham, Synott & Wade), Suffolk-house, Laurence Pountney Hill, Cannon-street, E.C.4, have been elected members of the newly-formed London Board of the Scottish Insurance Corporation.

### INNS OF COURT LECTURES.

During the Michaelmas educational term at the Inns of Court the Readers and Assistant Readers of the Council of Legal Education will lecture on the subjects for the Bar Examination. The lectures will be given in the lecture rooms at Gray's Inn. Prospectuses may be obtained from the secretary to the Council of Legal Education, 15, Old-square, Lincoln's Inn, W.C.2.

### SOLICITOR STRUCK OFF THE ROLL.

The committee constituted under the Solicitors Acts, 1888 and 1919, has pronounced its findings and order in the case of Augustus Harold Lock, of Victoria Park-road West, Cardiff, solicitor. He was found guilty of professional misconduct in misappropriating eight sums, and his name was ordered to be struck off the Roll of Solicitors. The committee sat at the Court Room, No. 60, Carey-street, under the Presidency of Sir Reginald Poole, the other members present being Mr. Hickley and Mr. Holme.

### QUARTER SESSIONS AND LEGISLATION.

The Oxford Quarter Sessions recently declined to support a resolution from the Middlesex Quarter Sessions urging the Government to amend the law relating to the stopping up and diversion of highways. "It seems extraordinary for a court to take upon itself to urge the Government to do something," said the Chairman. "It is no part of the duty of this court to initiate, promote or support legislation. Our plain duty is to administer the law as we find it."

### A THOUGHTLESS MOTORIST!

For sounding the horn of his stationary car at midnight and allowing the engine to run, thus causing unnecessary noise, Eric Partridge, an auctioneer's clerk, of Kettering, was ordered to pay 20s. at Northampton Police Court recently.

### THE LORD MAYOR ON THE VALUE OF ADVERTISING.

The Lord Mayor of London (Sir William Waterlow) in opening the third annual exhibition of advertisements at the new *Daily Telegraph* Building, Fleet-street, recently, said that advertising was rapidly gaining wider recognition as a very important factor in the furtherance of trade. "We had to find markets for our manufacturers, and employment for our people. There is no room for pessimism. It is our hope that you who are actively engaged in this great business of advertising will bring all your resolution to bear on the important task of quickening the imagination and enterprise of our business men; pointing the way to new markets, and worthily developing the nation's industries, and if the exhibition which you have organised can in some way contribute to the accomplishment of these aims, it will not have been held in vain."

### NORTHAMPTON DE-RATING APPEAL.

The Recorder of Northampton (Mr. C. B. Marriott, K.C.) has given judgment on the appeal of Messrs. Padmore and Barnes, Ltd., boot and shoe manufacturers, against the decision of the Northampton Assessment Committee, who did not include in the portion of the factory used for industrial purposes rooms used for clearing, storage, packing, etc. The Recorder held that the rooms were occupied and used by the tenants for the essential purposes of the boot and shoe manufacturing business carried on in the main factory building and were, therefore, entitled to be de-rated.

### ALLEGED FRAUDULENT CONVERSION BY CITY SOLICITOR.

At the Mansion House Justice Room on Monday (before the Lord Mayor), Mr. Cecil Adler, solicitor, of 31, Queen Victoria-street, E.C., was summoned by Mr. Rudolf Wertheim for having between 17th August and 2nd October unlawfully and fraudulently converted to his own use and benefit £4,000, moneys of the executors of the late Ronald Adrian Stanford, and received by him on their account. He pleaded "Not Guilty."

Before the court, the defendant asked that the case might be adjourned, in order that he might instruct counsel. It was purely a matter of account, and could be satisfactorily cleared up by an explanation.

Some evidence having been given, the case was adjourned.

### KING EDWARD'S HOSPITAL FUND FOR LONDON.

A series of popular displays and demonstrations, illustrating "Science in Everyday Life," is to be given at the Portland Hall, Regent Street Polytechnic, in aid of King Edward's Hospital Fund for London. The first of these will take place on Wednesday, 29th October, at 5.30, when Dr. Walter Clark, Director of Research Laboratories, Kodak, Ltd., will give a demonstration-lecture on "A Hundred Years of Photography," tracing the development of photography, by description and demonstration, from the daguerreotype down to modern processes, including X-ray photography, colour photography, and cinematography. Later demonstrations will deal with the story of sound-production (the gramophone, etc.), sound-photography (the talking film), illumination and dyeing.

For full particulars and prices of tickets, application should be made to the Secretary, King Edward's Hospital Fund for London, 7, Walbrook, E.C.4.

### RECORDER AND COAL MINES ACT.

The Recorder of Leicester, in his address to the Grand Jury at the Leicester Quarter Sessions on Monday, referred to the Coal Mines Act, which, he said, "is putting the coal industry into a strait-jacket." It embodied principles new and unprecedented. Industry came under Governmental regulations and control. It also had provisions for a quota of production and a minimum selling price. Many Acts had been passed to limit the price of commodities when it got too high. But this Act went to the opposite principle, and said coal should not be sold under a certain price. That seems calculated to increase or, at any rate, to keep up the price of coal.

### SIR JAMES MELVILLE.

Sir James Melville, K.C., who has resigned from the office of Solicitor-General owing to ill-health, motored from London to Southampton on Tuesday and sailed in the "Arandora Star" for a Mediterranean cruise.

# Circuits of the Judges.

NOTICE.—Criminal Business will be taken at all the Towns mentioned. Civil business will only be taken at the Towns printed in CAPITALS. All business must be ready to be taken on the first working day, unless a later date is given for Civil Business.

The following judges will remain in town:—Lord Chief Justice, Avory, J., Horridge, J., McCardie, J., Swift, J., Acton, J., and Wright, J.

| AUTUMN ASSIZES, 1930. | S. EASTERN. | NORTH AND SOUTH WALES. | WESTERN. | NORTHERN. |
|---|---|---|---|---|
| *Commission Days.* | *Rowlatt, J.* (1) *Branson, J.* (2) | *Charles, J.* (1) (2) | *Finlay, J.* (1) (2) | *Humphreys, J.* (1) *Macnaghten, J.* (2) |
| Monday Oct. 13 | .. .. | Carnarvon | .. .. | .. .. |
| Tuesday ,, 14 | Cambridge | .. .. | .. .. | .. .. |
| Wednesday ,, 15 | .. .. | .. .. | Salisbury .. | .. .. |
| Thursday ,, 16 | .. .. | .. .. | .. .. | .. .. |
| Saturday ,, 18 | IPSWICH .. | Ruthin .. | .. .. | CARLISLE .. |
| Monday ,, 20 | *Civil Oct.* 21 | .. .. | Dorchester .. | .. .. |
| Wednesday ,, 22 | .. .. | .. .. | .. .. | .. .. |
| Thursday ,, 23 | .. .. | .. .. | .. .. | Lancaster .. |
| Friday ,, 24 | .. .. | .. .. | Wells .. | .. .. |
| Saturday ,, 25 | Norwich .. | CHESTER .. | .. .. | .. .. |
| Monday ,, 27 | .. .. | .. .. | .. .. | LIVERPOOL (2) |
| Wednesday ,, 29 | .. .. | .. .. | Bodmin .. | .. .. |
| Thursday ,, 30 | .. .. | .. .. | .. .. | .. .. |
| Monday Nov. 3 | Chelmsford | Carmarthen | .. .. | .. .. |
| Tuesday ,, 4 | .. .. | .. .. | EXETER .. | .. .. |
| Wednesday ,, 5 | .. .. | .. .. | .. .. | .. .. |
| Thursday ,, 6 | .. .. | .. .. | .. .. | .. .. |
| Friday ,, 7 | .. .. | .. .. | .. .. | .. .. |
| Saturday ,, 8 | .. .. | Brecon .. | .. .. | .. .. |
| Tuesday ,, 11 | .. .. | .. .. | .. .. | .. .. |
| Wednesday ,, 12 | .. .. | SWANSEA (2) | .. .. | .. .. |
| Thursday ,, 13 | .. .. | .. .. | .. .. | .. .. |
| Saturday ,, 15 | .. .. | .. .. | .. .. | .. .. |
| Monday ,, 17 | .. .. | .. .. | .. .. | MANCHESTER |
| Tuesday ,, 18 | .. .. | .. .. | .. .. | .. (2) |
| Wednesday ,, 19 | .. .. | .. .. | .. .. | .. .. |
| Thursday ,, 20 | .. .. | .. .. | .. .. | .. .. |
| Friday ,, 21 | .. .. | .. .. | .. .. | .. .. |
| Monday ,, 24 | .. .. | .. .. | .. .. | .. .. |
| Tuesday ,, 25 | .. .. | .. .. | .. .. | .. .. |
| Wednesday ,, 26 | .. .. | .. .. | .. .. | .. .. |
| Saturday ,, 29 | .. .. | .. .. | .. .. | .. .. |
| Monday Dec. 1 | .. .. | .. .. | .. .. | .. .. |
| Tuesday ,, 2 | .. .. | .. .. | .. .. | .. .. |
| Wednesday ,, 3 | .. .. | .. .. | .. .. | .. .. |

| AUTUMN ASSIZES, 1930. | OXFORD. | MIDLAND. | N. EASTERN. |
|---|---|---|---|
| *Commission Days.* | *Hawke, J.* | *MacKinnon, J.* | *Roche, J.* (1) *Talbot, J.* (2) |
| Monday Oct. 13 | .. .. | Aylesbury .. | .. .. |
| Tuesday ,, 14 | Reading .. | .. .. | .. .. |
| Wednesday ,, 15 | .. .. | .. .. | .. .. |
| Thursday ,, 16 | .. .. | Bedford .. | .. .. |
| Saturday ,, 18 | Oxford .. | .. .. | .. .. |
| Monday ,, 20 | .. .. | Northampton .. | .. .. |
| Wednesday ,, 22 | Worcester .. | .. .. | .. .. |
| Thursday ,, 23 | .. .. | LEICESTER .. | .. .. |
| Friday ,, 24 | .. .. | .. .. | .. .. |
| Saturday ,, 25 | .. .. | .. .. | .. .. |
| Monday ,, 27 | GLOUCESTER | .. .. | .. .. |
| Wednesday ,, 29 | .. .. | .. .. | .. .. |
| Thursday ,, 30 | .. .. | Lincoln .. | .. .. |
| Saturday Nov. 1 | .. .. | .. .. | Newcastle .. |
| Monday ,, 3 | Monmouth .. | .. .. | .. .. |
| Tuesday ,, 4 | .. .. | NOTTINGHAM .. | .. .. |
| Wednesday ,, 5 | .. .. | .. .. | .. .. |
| Thursday ,, 6 | .. .. | .. .. | .. .. |
| Friday ,, 7 | Hereford | .. .. | .. .. |
| Saturday ,, 8 | .. .. | .. .. | .. .. |
| Tuesday ,, 11 | .. .. | Derby .. | .. .. |
| Wednesday ,, 12 | SHREWSBURY | .. .. | .. .. |
| Thursday ,, 13 | .. .. | .. .. | Durham .. |
| Saturday ,, 15 | .. .. | .. .. | .. .. |
| Monday ,, 17 | .. .. | Warwick .. | .. .. |
| Tuesday ,, 18 | .. .. | .. .. | .. .. |
| Wednesday ,, 19 | Stafford | .. .. | .. .. |
| Thursday ,, 20 | .. .. | .. .. | .. .. |
| Friday ,, 21 | .. .. | .. .. | .. .. |
| Saturday ,, 22 | .. .. | .. .. | York .. |
| Monday ,, 24 | .. .. | .. .. | .. .. |
| Tuesday ,, 25 | .. .. | .. .. | .. .. |
| Wednesday ,, 26 | .. .. | .. .. | .. .. |
| Saturday ,, 29 | .. .. | .. .. | Leeds (2) |
| Monday Dec. 1 | .. | BIRMINGHAM (2) .. | .. .. |
| Tuesday ,, 2 | .. .. | .. .. | .. .. |
| Wednesday ,, 3 | .. .. | .. .. | .. .. |

# Court Papers.

## Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON GROUP I.

| DATE | EMERGENCY ROTA | APPEAL COURT No. 1 | Mr. JUSTICE EVE. Witness. Part II. | Mr. JUSTICE MAUGHAM. Witness. Part I. |
|---|---|---|---|---|
| M'nd'y .. 20 | Mr. Jolly | Mr. More | Mr.*Ritchie | Mr.*Jolly |
| Tuesday .. 21 | Hicks Beach | Ritchie | *Blaker | Ritchie |
| Wednesday 22 | Blaker | Andrews | *Jolly | *Blaker |
| Thursday . 23 | More | Jolly | Ritchie | Jolly |
| Friday .. 24 | Ritchie | Hicks Beach | Blaker | *Ritchie |
| Saturday.. 25 | Andrews | Blaker | Jolly | Blaker |

GROUP II.

| | Mr. JUSTICE BENNETT Non-Witness. | Mr. JUSTICE CLAUSON. Witness. Part I. | Mr. JUSTICE LUXMOORE. Non-Witness. | Mr. JUSTICE FARWELL. Witness. Part II. |
|---|---|---|---|---|
| M'nd'y .. 20 | Mr. Blaker | Mr. More | Mr. Andrews | Mr*Hicks Beach |
| Tuesday .. 21 | Jolly | *Hicks Beach | More | *Andrews |
| Wednesday 22 | Ritchie | Andrews | Hicks Beach | *More |
| Thursday . 23 | Blaker | *More | Andrews | Hicks Beach |
| Friday .. 24 | Jolly | Hicks Beach | More | *Andrews |
| Saturday .. 25 | Ritchie | Andrews | Hicks Beach | More |

* The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

The CHRISTMAS VACATION will commence on Wednesday, the 24th day of December, 1930, and terminate on Tuesday, the 6th day of January, 1931, inclusive.

### MICHAELMAS SITTINGS, 1930.

COURT OF APPEAL.

IN APPEAL COURT No. I.

Monday, 13th October.—Exparte Applications (in Appeal Court II).

Tuesday, 14th October.—Original Motions, Interlocutory Appeals from the Chancery and Probate and Divorce Divisions and Revenue Appeals.

Wednesday, 15th October.—Revenue Appeals until further notice.

IN APPEAL COURT No. II.

Monday, 13th October. Exparte Applications.

Tuesday, 14th October.—Original Motions, and Interlocutory Appeals from the King's Bench Division, and if necessary King's Bench Final Appeals.

Wednesday, 15th October and until further notice.—Final Appeals from the King's Bench Division.

HIGH COURT OF JUSTICE.

CHANCERY DIVISION.

Group I.—In Causes and Matters assigned to Mr. Justice EVE, Mr. Justice MAUGHAM and Mr. Justice BENNETT.

Mr. Justice EVE.

(The Witness List. Part II.)

Mr. Justice EVE will sit daily for the disposal of the List of longer Witness Actions.

Mr. Justice MAUGHAM.

(The Witness List. Part I.)

(*Actions, the trial of which cannot reasonably be expected to exceed* 10 *hours.*)

Monday, 13th October.—Exparte Applications.

Tuesday, 14th October. Companies (Winding Up) Business.

During the remainder of the Sittings:—

Mondays—Companies (Winding Up) Business.
Tuesdays
Wednesdays
Thursdays
Fridays
} The Witness List. Part I.

Mr. Justice BENNETT.

(The Non-Witness List.)

Mondays ..Chamber sums.
Tuesdays ...Mots, sht caus, pets, procedure sums, fur cons and adjd sums.
Wednesdays Adjd sums.
Thursdays..Adjd sums.
Lancashire Business will be taken on Thursdays, the 16th and 30th October, 13th and 27th November and 11th December.
Fridays.....Mots and adjd sums.

Group II.—In causes and Matters assigned to Mr. Justice CLAUSON, Mr. Justice LUXMOORE and Mr. Justice FARWELL.

Mr. Justice CLAUSON.

(The Witness List. Part I.)

(*Actions, the trial of which cannot reasonably be expected to exceed* 10 *hours.*)

Mondays ...Bankruptcy Business.
Tuesdays
Wednesdays
Thursdays
Fridays
} The Witness List. Part I.

Bankruptcy Judgment Summonses will be taken on Mondays, the 27th October, 17th November and 15th December.

Bankruptcy Motions will be taken on Mondays, the 20th October, 10th November and 8th December.

A Divisional Court in Bankruptcy will sit on Mondays the 3rd November and 1st December.

Mr. Justice LUXMOORE.

(The Non-Witness List.)

Mondays ...Chamber sums.
Tuesdays...Mots, sht caus, pets, procedure sums, fur cons and adjd sums.
Wednesdays Adjd sums.
Thursdays..Adjd sums.
Fridays.....Mots and adjd sums.

Mr. Justice FARWELL.

(The Witness List. Part II.)

Mr. Justice FARWELL will sit daily for the disposal of longer Witness Actions.

## THE COURT OF APPEAL.

### MICHAELMAS SITTINGS, 1930.

A List of Appeals for hearing, entered up to Saturday, September 27th, 1930.

FROM THE CHANCERY DIVISION.

(Final List.)

The Bournemouth-Swanage Motor Road & Ferry Co v Harvey & Sons
Re appln of Nicholson & Sons ld Re Opposition by Bass Ratcliffe & Gretton ld Re Trade Marks Acts, 1905 to 1919
Re John Stuart, dec Public Trustee v Attlee
Re Same Same v Same
Re Same Same v Same
Cardiff Corporation v Cardiff Ice & Cold Storage Co ld
Re Venables Sargeant v Venables
Huntoon v Kolynos Inc
Sagar v H Ridehalgh & Son ld
Re an Arbitration between Allistone and Giddins
Re Stratton Knapman v Attorney-General
Mitford v Deacon & Co
Remnant v Frederick George & Co ld
Re Cockell Jackson v Attorney-General
Edelshain v Huggins & Co ld
Re Hamilton Fell v Hamilton
Re Newman Slater v Newman
Re Gray Gray v Howard
Walton, Harvey ld v Walker Homfrays ld
Re Tong Hilton v Bradbury
Re Same Same v Same
Melhame v Administrator of German Property
John Groves & Sons ld v Jolliffe

(*In Bankruptcy.*)

Re a Debtor (No. 331 of 1930) Expte The Debtor v The Petitioning Creditor & The Official Receiver
Re Blucher, Prince Expte The Debtor v The Official Receiver
Re a Debtor (No. 494 of 1930) Expte The Debtor v The Petitioning Creditor & The Official Receiver
Re a Debtor (No. 652 of 1930) Expte The Petitioning Creditor v The Debtor

FROM THE CHANCERY AND PROBATE & DIVORCE DIVISION.

(Interlocutory List.)

Divorce Offer, E. C. v. Offer, E. N.

FROM THE KING'S BENCH DIVISION.

(Final and New Trial List.)

Phillips v Morris
Lever Brothers ld v Bell
Carr v Vernon
African Selection Trust ld v Came
Cordingley-Rieck v Adams
G C Dobell & Co ld v Barber & Garratt
Same v Same
Davies v Sutcliffe
Reeves v Boss
Fardon v Harcourt-Rivington
Shepherd Neame ld v Margate Hippodrome ld
Ambatielos v The Foundation Company of New York U S A
Re an arbitration between Dean and Drummond
Lester v Murray
Reckitt v Midland Bank ld
Clarke v Ligo
Collis v Joint Stock Development Trust ld
Hayward v Gilbey
Levene v Carnera
Filograph (Parent) Co ld v Potter
Hulbert v Thurston
Wright v Richards
Howard-Watson v Dick
Ducker v United Property Investment Co ld
Rogerson v Scottish Automobile & General Insurance Co ld
Hooper v The Devon County Athletic Ground Co ld
Same v Same
Same v Same
Oakley v Lyster
Re Arbitration Act, 1889 Pailor v The Co-operative Insurance Society ld
Re Same Same v Same
Aman v Eastman
Hedinger v The Vocalion Gramophone Co ld
Blundy, Clark & Co ld v London & North Eastern Railway Co
Lambourne v Rossiter
Stroud & Company v Williams
Allgemeine Versicherungs Gesellschaft Helvetia v Administrator of German Property
Sharman v Randall
Re The Petition of Right of The National Pari-Mutuel Association ld The National Pari-Mutuel Association ld v The King

FROM THE KING'S BENCH DIVISION.

(Revenue Paper—Final List.)

For Judgment.

Johnstone (Inspector of Taxes) v The Consolidated London Properties ld

For Hearing.

Towle (H.M. Inspector of Taxes) v The Improved Industrial Dwellings Co ld and The Improved Industrial Dwellings Co ld v Towle
Collyer (H.M. Inspector of Taxes) v Hoare & Co ld
The English, Scottish and Australian Bank ld v Commrs of Inland Revenue
Michelham's Trustees v Commissioners of Inalnd Revenue
Executors of Dowager Lady Michelham v Commissioners of Inland Revenue
The Seaham Harbour Dock Co v Crook (Inspector of Taxes)
The Union Cold Storage Co ld v Adamson (Inspector of Taxes)
W. H. Cockerline & Co v Commissioners of Inland Revenue
Gimson v Commissioners of Inland Revenue

FROM THE KING'S BENCH DIVISION.

(Interlocutory List).

Glen Kidson v Deutsche Luft Hansa A G Berlin
Gandour v South British Insurance Co ld
Re Joan Margaret Carroll, an infant
Barton v Woods
Re the Petition of Right of the Civilian War Claimants Assoc ld
Burton v Smart Brothers ld
Broad v Sterns ld
Holt Brothers ld v The Oxbridge Urban District Council
The Muslim Bank of India ld v Dean
Russell v Hoyle
The United Fruit Company v Frederick Leyland & Co ld
Same v Same
The Cleadon Trust ld v Jackson

FROM THE ADMIRALTY DIVISION.

(Final List.)

*With Nautical Assessors.*

Sheer—1929—Folio 310 The Commissioners for executing the Office of Lord High Admiral v The Owners of ss Scheer

*Re The Workmen's Compensation Acts.*

(From County Courts).

Evans v Owners of the Ship El Uruguayo
Barlow v The Pacific Steam Navigation Co
Taylor v Lock
New v Provincial Cinematograph Theatres ld
Holden v The Premier Waterproof and Rubber Co ld
Federated Coal & Shipping Co ld v Jones
Hannaby v The Llay Main Collieries ld
Parfitt v The Pensford & Bromley Collieries (1921) ld
Rennie v Dalgliesh Steam Shipping Co ld

Bywater v Sambrook
Doughty v H Braithwaite & Co ld
Revell v Margate Corporation
Co-operative Wholesale Society ld v Lally
Monckton v Tarr
Jensen v R E Jones ld

Standing in the "ABATED" List.

FROM THE CHANCERY DIVISION.

(Interlocutory List.)

Siemens & Halske v The Western Electric Co ld (s.o. generally)

(Final List.)

Re Companies Act, 1929 Re Gow Wilson & Stanton ld (s.o. generally)

## HIGH COURT OF JUSTICE.—CHANCERY DIVISION.

For the purpose of securing the more speedy disposition of business and especially of the shorter Witness Actions, the Judges of the Chancery Division are divided into two groups of three each, and there are three lists namely: The Non-Witness List, The Witness List Part I, into which the shorter Witness Actions will go, and the Witness List Part II, into which the longer Witness Actions will go.

GROUP I.—Mr. Justice EVE, Mr. Justice MAUGHAM and Mr. Justice BENNETT.

GROUP II.—Mr. Justice CLAUSON, Mr. Justice LUXMOORE and Mr. Justice FARWELL.

### MICHAELMAS SITTINGS, 1930.

GROUP I.

Mr. Justice EVE will take Part II of the Witness List.

Mr. Justice MAUGHAM will take Part I of the Witness List. Companies (Winding up) business will be taken on each Monday.

Mr. Justice BENNETT will take the Non-Witness business as set out in the Michaelmas Sittings Paper.

GROUP II.

Mr. Justice CLAUSON will take Part I of the Witness List. Bankruptcy business will be taken as announced in the Michaelmas Sittings Paper.

Mr. Justice LUXMOORE will take the Non-Witness business as set out in the Michaelmas Sittings Paper.

Mr. Justice FARWELL will take Part II of the Witness List.

GROUP I. In causes and Matters assigned to Mr. Justice EVE, Mr. Justice MAUGHAM and Mr. Justice BENNETT.

*Set down to 27th September*, 1930.

Before Mr. Justice EVE.

(Retained Matters.)

Hood v Blake
Jarvis v Ormerod

WITNESS LIST. PART II.

Bentley v Arnold Brothers
Re Colbourne Colbourne v Millington
Goddard v Sears
Jones v Payton
Attorney-General v G & T Earle ld
Olsen v Poso-graph (Great Britain) Distributing Co ld
Gilbert v Same
Bradley v Same
Re Patents & Designs Acts 1907-1919 Re Le Rasoir Apollo's Patent No. 239112
Woods v Droxford U D C
Bond v Nottingham Corporation
Re Companies (Consolidation) Act 1908 Re Variety Theatres Controlling Co ld
Re Companies (Consolidation) Act 1908 Re London Theatres of Varieties ld
Re Same Same
Re Same Same
The Paterson Engineering Co ld v The Candy Filter Co ld
Lucas v Desborough
Nicholls v The Ely Pee Sugar Factory ld
Bridlington Corpn v Rennison
Goodwin Foster Brown ld v Levers
Jenks v Trollope & Colls ld
Boyer v Boyer
Busbridge v Chamberlayne
Beamson v Smith
Wilson v Taylor
Vandervell v London & Palatine Trust ld
Cohen v United Pictures ld
Same v Same
The British Hartford-Fairmount Syndicate ld v Jackson Bros (Knottingley) ld
Kepston ld v British American Manufacturing Co ld
Re McConnell's Conveyance Queensborough v Queensborough
Same v Same
Mills & Knight ld v Port of London Authority
Re Beanes Lowitz v Richardson
Gliksten v J Gliksten & Son ld
Elliott v Elliott
Stroobant-Boogaerdts v London Financial Service ld
Nichol v J W Haylock ld
MacCaw v MacCaw
Crabtree v C H Parsons ld
Mallards ld v Gibbons Bros "Rotary" Co ld
Latter v Buckland
Edison Storage Battery Co v Britannia Batteries ld
Botting v Williams
Lloyds Bank ld v Drapery Trust ld
Bedwas Navigation Colliery Co (1921) ld v Milsom
Re Knoop Gould v Knoop

Before Mr. Justice MAUGHAM.

WITNESS LIST. PART I.

*Actions, the trial of which cannot reasonably be expected to exceed 10 hours.*

Redfern v Greenhill & Sons ld
Hippisley v Smith
Re Landlord & Tenant Act 1927 Berliner v T M Fairclough and Sons ld
T M Fairclough & Sons ld v Berliner
Peters v Chapman
Epstein v International Art Depositories ld
Stewart v Dent Allcroft & Co ld
Parry v Rochester Corpn
Same v Matthews
Nottingham & Walsh ld v Nottingham
Re Littlewood Clark v Littlewood
Cope v Hann
Re Lloyds Bank ld Bomze v Bomze
Scarf v Cox
Proudley v Owen & Robinson ld
S M T Gramophone Co ld v Itonia Gramophones ld
Re Trade Marks Acts 1905 to 1919 Re Itonia Gramophones ld Trade Mark No. 475953
Lea v Sales & Teather (1927) ld
Pulford v Edmonds
Terroni v Corsini
C C Wakefield & Co ld v Gratton Bros
Le Strange v White
Bagge v Green
Ritchie v London Electric Railway Co
Thomas v Thomas
Re Phillips Lawrence v Huxtable
Re Hall Jackson v Hall
Siosteen v Webb
O'Grady v Berger
Collinson v R E Bennett ld
White v I R Cussins & Co ld
Peters v Holmes
Waring v The Audley Trust ld
Attorney-General v Griffiths
Mallender v Mallender
Dent v Baldwin
Lees v Sans
Richings Park Estate (1928) ld v Fuller
Watson v Davies
Wheeler v Colbourne
Shaw, Loebl & Co v Dennett
Bartlett v Marcusson
Clark v Lake
Stephenson v Guy
Harper v Waymack ld
Carroll v Carroll
Nicoll v Nelson
Coates v Ferris
Kamdin v Bocarro
Re James Burton & Sons ld Re Companies (Consolidation) Act 1908 Official Receiver and Liquidator v Baucher
Re Same Re Same Official Receiver and Liquidator v Heywood
Re Same Re Same Official Receiver and Liquidator v Walker
Re Steuart Reid v Bean
Friend v Yeates
Pearce v William Hill & Son and Norman & Beard ld
Parker v Judkin
Gale v Gale
Sutherland v Leslie Allen & Co ld
Offord v London Society of Compositors
T & C Associated Industries ld v Victoria Wagon Works ld
C Miskin & Sons ld v Thomas
Taylor v Bermuda Traction ld
Macrae-Gilstrap v Mayne
Re Grater Quelle v Buck
Lambert v Cridlan
Percy Adams ld v Sennocke Cars ld
Re Vickery Vickery v Stephens
Wilkes v Allington
Walton Heath Land Co ld v Winant
Fisher v Harrington
Homes v Newman
Clarence Trust ld v British Netherlands Artificial Silk Co ld
Macintosh v Bray
Spurgeon v Bonnick
Shallis v Freeman
Fisher v Aizner
Burton v Payne
Joseph v Incorporated Society of Auctioneers and Landed Property Agents
Joseph v Payne
Re Fishenden, re Married Women's Property Act, 1882
Re London & Palatine Trust ld and re Companies (Consolidation) Act, 1908
Vestergaard v Brix
Butler v Tytherleigh
Joseph v Barnett
The Criterion Restaurants ld v Harrison
Rose v Marconi's Wireless Telegraph Co ld
Powers Cinephone Equipment (Parent) Syndicate ld v Stourbridge Central Theatre ld
Dunlop Rubber Co ld v Gold Ball Developments ld.
Hooper v Hooper
Rayner v Lilley
Hiller v F J Nathan & Co
Cooper v Mitchell
Mimpriss v Addiscombe Garden Estates ld
Goddard v Burton
Collins v Giles
Jeffries v Payne

CHANCERY DIVISION.

Petitions.

Alliance Bank of Simla ld (to wind up—ordered on May 6, 1924 to s.o. generally)
Robert Young's Construction Co ld (same—s.o. from Jan 20, 1925—liberty to apply to restore)
H A P P Tanning Co ld (same—ordered on June 2, 1926 to s.o. generally)
Dillwyn Colliery Co ld (same—ordered on Oct 15, 1928 to s.o. generally—liberty to restore)
Evos Doorways ld (same—s.o. from Sept 17, 1930 to Oct 20, 1930)
Pontardulais Gas Co ld (same—ordered on July 22, 1930 to s.o. generally—liberty to apply to restore—retained by Mr. Justice Eve)
Central Trust Co ld (same—s.o. from July 28, 1930 to Oct 14, 1930)
Federation Tin Mines ld (same—s.o. from July 7, 1930 to Oct 14, 1930)
Symphony Gramophone & Radio (Foreign) ld (same—s.o. from July 21, 1930 to Oct 14, 1930)
British Filmcraft Productions ld (same—s.o. from July 21, to Oct 14, 1930)
Commercial Spares ld (same—s.o. from July 29, 1930 to Oct 14, 1930)
Mead ld (same—s.o. from Oct 1, 1930 to Nov 10, 1930)
Sporting Times (1928) ld (same)
Asbestos Estates & Finance Co ld (same)
Freeway ld (same)
British Acetate Silk Corporation ld (same)
British Industry & Finance (Newspaper) ld (same)
Eccles Brothers (Preston) ld (same)
Spencer Whatley ld (same)
L Wilkinson (1929) ld (same—s.o. from Aug 13, 1930 to Oct 20, 1930)
Berners Music Co ld (same)
Henry Apps & Co ld (same)
Realty Trust ld (same)
London General Supply Co ld (same)

Ferolite ld (same)
Godfrey Engineering Co ld (same)
Permanent Reproductions ld (same
Metal Ore & Chemical Co ld (same)
Atlantic Navigation Collieries ld (same)
Light Radiators ld (same)
Hudson Warwick (1926) ld (same)
Paul Guillaume Brandon Davis ld (same)
Warwick Typewriter Co ld (same)
British Sulphides Smelting Co ld (same)
Commercial & General Transport ld (same)
P B Fisher & Co ld (same)
Childs & Sheffield ld (same)
Style & Mantle ld (same)
Peters Estates ld (same)
Carlton Films (1929) ld (same)
Cwm Duffryn Collieries ld (same)
Castle Garages (Colchester) ld (same)
Colwood Pictures & Theatres ld (same)
Kerr Stuart & Co ld (same)
Kingston Mill Stockport ld (same) (Manchester District Registry)
M A Woolf & Co ld (same)
A Stanton & Co ld (same)
Langleys (The Gramophone People ld (same)
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Atlas Artificial Silk Processes ld (same)
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Sheffield Speedway & Stadium ld (same)
Paul Ruinart (England) ld (to confirm reduction of capital)
Evans & Owen ld (to confirm reduction of capital)
British Woollen Cloth Manufacturing Co ld (to confirm reduction of capital)
G Stibbe & Co ld (to confirm reduction of capital)
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Sutton Park ld (to confirm reduction of capital)
Fevez Freres ld (to confirm reduction of capital)
Anglo-Burma Tin Co ld (to confirm reduction of capital)
Wolverhampton District Electric Tramways ld (to confirm reduction of capital)
Rezende Mines ld (to confirm reduction of capital)
Continental Fur Traders ld (to confirm reduction of capital)
National Omnibus & Transport Co ld (to confirm reduction of capital)
Donald Munro ld (to sanction Scheme of Arrangement)
International Tea Company's Stores ld (to sanction Scheme of Arrangement)
Maypole Dairy Co ld (to sanction Scheme of Arrangement)
Home & Colonial Stores ld (to sanction Scheme of Arrangement)
Meadow Dairy Co ld (to sanction Scheme of Arrangement)
Peark's Dairies ld (to sanction Scheme of Arrangement)
Queen's Tennis Club (Forest Hill) ld (to sanction Scheme of Arrangement)
Goodlass Wall & Co ld (to sanction Scheme of Arrangement and for an Order under s. 154)
Associated Lead Manufacturers ld (same)
E W Rudd ld (to confirm re organisation of capital)
Style & Winch ld (s. 155—restored for Oct 28 1930)
Colchester Brewing Co ld (s. 155)
Queen's Club Gardens Estates ld s. 155)
Western Mansions ld (s. 155)
Freeman Hardy & Willis ld (s. 155)
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Falkirk Iron Co. ld (s. 155)
Sinclair Iron Co ld (s. 155)
British Columbia Electric Railway Co ld (s. 155)
Metallic Seamless Tube Co ld (s. 155)
Chesterfield Tube Co ld (s. 155)
British Italian Banking Corporation ld (s. 155)
Hardebeck & Bernhardt ld (to sanction Scheme of Arrangement and confirm reduction of capital)
Sungei Tiram Rubber Estate ld (to confirm reduction of capital)
Geo W Wheatley & Co ld (to confirm reduction of capital)
Barrow Haematite Steel Co ld (to sanction Scheme of Arrangement and confirm reduction of capital)

Motions.

John Dawson & Co (Newcastle-on-Tyne) ld (s.o. generally by consent)
S Jacobs & Co ld (ordered on March 15, 1921 to s.o. generally)
H C Motor Co ld (ordered on July 5, 1921 to s.o. generally)
R Maurice & Co ld (ordered on April 5, 1927 to s.o. generally)
Paul Cheyney ld (s.o. from July, 1930 to Oct 14, 1930)
Western Automatic Machines ld

Adjourned Summonses.

Vanden Plas (England) ld (with witnesses—parties to apply to fix day for hearing)
Fairbanks Gold Mining Co ld (ordered on July 26, 1921 to s.o. generally)
Blisland (Cornwall) China Clay Co ld (ordered on Dec 16, 1921 to s.o. generally)
French South African Development Co ld Partridge v French South African Development Co ld (ordered on April 2, 1914 to s.o. generally pending trial of action in King's Bench Division)
Economic Building Corpn ld (with witnesses (ordered on July 3, 1923 to s.o. generally)
Economic Building Corpn ld (ordered on July 3, 1923 to s.o. generally)

*(To be continued.)*

# Stock Exchange Prices of certain Trustee Securities.

Bank Rate (1st May, 1930) 3%. Next London Stock Exchange Settlement Thursday, 23rd October, 1930.

| | Middle Price 15th Oct. 1930. | Flat Interest Yield. | Approximate Yield with redemption. |
|---|---|---|---|
| **English Government Securities.** | | £ s. d. | £ s. d. |
| Consols 4% 1957 or after | 89¼ | 4 9 5 | — |
| Consols 2½% | 56⅞ | 4 8 1 | — |
| War Loan 5% 1929-47 | 105 | 4 15 3 | — |
| War Loan 4½% 1925-45 | 102 | 4 8 3 | 4 6 0 |
| War Loan 4% (Tax free) 1929-42 | 100⅝ | 3 19 6 | 3 19 0 |
| Funding 4% Loan 1960-90 | 91¾ | 4 7 2 | 4 8 0 |
| Victory 4% Loan (Available for Estate Duty at par) Average life 35 years | 96½ | 4 2 11 | 4 4 0 |
| Conversion 5% Loan 1944-64 | 104½ | 4 15 8 | 4 14 9 |
| Conversion 4½% Loan 1961 | 102 | 4 8 3 | 4 6 0 |
| Conversion 3½% Loan 1961 | 79¼ | 4 8 4 | — |
| Local Loans 3% Stock 1912 or after | 66 | 4 10 11 | — |
| Bank Stock | 261½ | 4 11 9 | — |
| India 4½% 1950-55 | 87 | 5 3 6 | 5 9 0 |
| India 3½% | 64 | 5 9 5 | — |
| India 3% | 55 | 5 9 1 | — |
| Sudan 4½% 1939-73 | 97 | 4 12 9 | 4 13 3 |
| Sudan 4% 1974 | 87xd | 4 12 0 | 4 14 0 |
| Transvaal Government 3% 1923-53 (Guaranteed by British Government, Estimated life 15 years.) | 83¼ | 3 11 10 | 4 2 7 |
| **Colonial Securities.** | | | |
| Canada 3% 1938 | 92 | 3 5 3 | 4 3 9 |
| Cape of Good Hope 4% 1916-36 | 96 | 4 3 4 | 4 15 6 |
| Cape of Good Hope 3½% 1929-49 | 85 | 4 2 4 | 4 14 6 |
| Ceylon 5% 1960-70 | 102 | 4 18 0 | 4 17 9 |
| Commonwealth of Australia 5% 1945-75 | 86½ | 5 15 7 | 5 17 3 |
| Gold Coast 4½% 1956 | 95 | 4 14 9 | 4 17 0 |
| Jamaica 4½% 1941-71 | 94 | 4 15 9 | 4 16 9 |
| Natal 4% 1937 | 95 | 4 4 3 | 4 18 0 |
| New South Wales 4½% 1935-45 | 80 | 5 12 6 | 6 7 6 |
| New South Wales 5% 1945-65 | 84 | 5 19 1 | 6 1 6 |
| New Zealand 4½% 1945 | 96 | 4 13 9 | 4 18 0 |
| New Zealand 5% 1946 | 104 | 4 16 2 | 4 15 9 |
| Nigeria 5% 1950-60 | 103 | 4 17 1 | 4 16 0 |
| Queensland 5% 1940-60 | 84½ | 5 18 4 | 6 3 4 |
| South Africa 5% 1945-75 | 102 | 4 18 0 | 4 17 9 |
| South Australia 5% 1945-75 | 84½ | 5 18 4 | 6 0 0 |
| Tasmania 5% 1945-75 | 88½ | 5 13 0 | 5 14 2 |
| Victoria 5% 1945-75 | 84½ | 5 18 4 | 6 0 0 |
| West Australia 5% 1945-75 | 85½ | 5 17 0 | 5 19 0 |
| **Corporation Stocks.** | | | |
| Birmingham 3% on or after 1947 or at option of Corporation | 64 | 4 13 9 | — |
| Birmingham 5% 1946-56 | 105 | 4 15 3 | 4 13 6 |
| Cardiff 5% 1945-65 | 101 | 4 19 0 | 4 19 3 |
| Croydon 3% 1940-60 | 71 | 4 4 6 | 4 17 3 |
| Hastings 5% 1947-67 | 103 | 4 17 1 | 4 16 6 |
| Hull 3½% 1925-55 | 81 | 4 6 5 | 4 16 4 |
| Liverpool 3½% Redeemable by agreement with holders or by purchase | 75 | 4 13 4 | — |
| London City 2½% Consolidated Stock after 1920 at option of Corporation | 55 | 4 10 11 | — |
| London City 3% Consolidated Stock after 1920 at option of Corporation | 65 | 4 12 4 | — |
| Manchester 3% on or after 1941 | 64 | 4 13 9 | — |
| Metropolitan Water Board 3% "A" 1963-2003 | 66 | 4 10 11 | — |
| Metropolitan Water Board 3% "B" 1934-2003 | 67 | 4 9 7 | — |
| Middlesex C.C. 3½% 1927-47 | 86 | 4 1 5 | 4 14 0 |
| Newcastle 3½% Irredeemable | 73 | 4 15 11 | — |
| Nottingham 3% Irredeemable | 63 | 4 15 3 | — |
| Stockton 5% 1946-66 | 102 | 4 18 0 | 4 17 6 |
| Wolverhampton 5% 1946-56 | 101 | 4 19 0 | 4 18 9 |
| **English Railway Prior Charges.** | | | |
| Gt. Western Rly. 4% Debenture | 84 | 4 15 3 | — |
| Gt. Western Rly. 5% Rent Charge | 101 | 4 19 0 | — |
| Gt. Western Rly. 5% Preference | 94 | 5 6 5 | — |
| L. & N.E. Rly. 4% Debenture | 78 | 5 2 7 | — |
| L. & N.E. Rly. 4% 1st Guaranteed | 72 | 5 11 1 | — |
| L. & N.E. Rly. 4% 1st Preference | 55½ | 7 4 2 | — |
| L. Mid. & Scot. Rly. 4% Debenture | 82 | 4 17 7 | — |
| L. Mid. & Scot. Rly. 4% Guaranteed | 77 | 5 3 11 | — |
| L. Mid. & Scot. Rly. 4% Preference | 61 | 6 11 2 | — |
| Southern Railway 4% Debenture | 84 | 4 15 3 | — |
| Southern Railway 5% Guaranteed | 99½ | 5 0 6 | — |
| Southern Railway 5% Preference | 87 | 5 14 11 | — |

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